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Y. M. P. 1864
ANNUAL REPORT
OF THE
COMPTROLLER GENERAL

OF THE
STATE OF GEORGIA,

MADE TO
C
THE GOVERNOR,

OCTOBER 17, 1864,

BOUGHTON, NISBET, BARNES & MOORE, PRINTERS.
MILLEDGEVILLE, GA.
1865

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REPORT.

COMPTROLLER GENERAL'S OFFICE, }
MILLEDGEVILLE, OCT. 17, 1864. }

To His Excellency, JOSEPH E. BROWN, Governor :

In compliance with the requirements of law, I have the honor to lay before your Excellency a statement of the receipts and disbursements of the Treasury, during the fiscal year 1864, commencing on the 16th October, 1863, and ending the 15th October, 1864, showing at the end of the year, a

Cash balance in the Treasury of.....\$2,146,057 62

Good Assets belonging to the State.

Herewith is furnished a statement of the "Assets belonging to the State", as shown by the books of the Treasury and Comptroller General's offices, viz :

1,833 shares of stock in Bank of State of Georgia.....	\$183 300
190 shares of stock in Bank of Augusta.....	\$9,000
186 shares of stock in the Georgia Railroad and Banking Company.....	18,600
7,000 shares of stock in the Atlantic and Gulf Railroad Company.....	700,000
Central Bank Assets, estimated by General Bethune, Agent, at.....	1,500
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	\$992,400

Also, the Western & Atlantic Railroad (*value not to be put upon the same by the Comptroller or Treasurer*). This Road, however, paid into the State Treasury, as net earnings, in 1859, \$420,000 ; 1860, \$450,000 ; in 1861, \$438,000 ; 1862, \$440,000, and in 1863, \$1,650,000.

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Statistics of Taxables, &c., in Georgia in 1864.

As also required, accompanying this report, will be found tables A, B, C, and D, containing the taxable property, and other items on the Tax Digests for the year 1864, for 108 counties—together with table E, containing the polls in each county, for the year immediately preceding this report, the number of voters in each county, at the general election in 1863; the number of children in each county returned for participation in the Educational Fund; the amount drawn by each county for pay of members of the Legislature; the total amount drawn out of the State Treasury by each county exclusive of the Indigent Soldiers Family Fund; the total amount of Tax paid into the State Treasury by each county, on the General Tax, for the year 1863: and the total amount of General Tax levied in each county for the year 1864.

Table "A" contains the number of Acres of land, its total value, and its average value per acre in each of the counties named of the State for 1863 and 1864. It will be seen that the average value of land per acre in 1864, throughout these 108 counties, is \$10.95 against \$5.84 in 1863.

Table "B" contains the number of slaves, their total value, and average value, in each of the counties named for 1863 and 1864. It will be seen that the average value of slaves throughout these 108 counties in 1864, is \$1761.42 against \$908.13 in 1863.

Table "C" contains the number of polls, professions, free persons of color, children between 6 and 18 by parents and guardians; number of hands employed between 12 and 15, 15 and 55, 55 and 65; value of City and Town property; amount of money and solvent debts; and value of merchandise returned on the Tax Books for 1863.

Table "D" contains the amount of shipping and tonnage, stocks, manufactures, &c., household and kitchen furniture; value of property not enumerated; total property in 1863 and 1864, and increase of returns of 1864 over 1863.

That the Legislature may also see how horses, mules, oxen, stock cattle, stock hogs, sheep, goats, &c., are returned in the different counties in the State; table "F" will show the average value at which these items have been returned, forwarded according to the best of their recollection by the various Receivers of Tax Returns. And that the Legislature may approximate to the number of tax payers, who held property under the value of \$2,000 in 1863 and for other uses of the Legislature, table "G" is furnished. Table "H" shows the number of beneficiaries in each county, participating in the fund for the support of the Indigent Soldiers Families.

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In consequence of the enemy having overrun, and being contiguous to many counties in upper Georgia, the counties of Bartow, Campbell, Catoosa, Chattooga, Cherokee, Cobb, Dade, Fannin, Floyd, Forsyth, Gilmer, Gordon, Milton, Murray, Paulding, Pickens, Polk, Walker and Whitfield have made no returns and none can be expected until the enemy leave that section of the State. The counties of Monroe and Stewart sent up returns, but they were so deficient, your Excellency rejected the same and ordered the returns to be taken over again. The returns from the counties of Burke, Charlton and Pierce, have been delayed in consequence of vacancies in the office of Receiver of Tax Returns in these counties, and the new Receivers not having had sufficient time to make their returns, in time for these tables. In these tables, then, for the year 1864, only 108 counties are included.

By the following condensed statement of these 108 counties, it will be seen that the total value of property returned in 1864 is \$1,612,592,806 against \$840,041,127, in the same counties in 1863, showing an increase of \$772,551,679 or an increase of about 91 per cent.

Statement showing the Total Value of various items of Taxation in 108 counties of the State in the years 1863 and 1864, and also the increase and decrease in the different items of Taxation since 1863.

Property subject to taxation	Value in 1863	Value in 1864	Increase.	Decrease.
Land, value of,	\$1,140,000,000	\$283,620,559	\$150,304,612	
Slaves, value of,	37,000,000	762,105,374	482,625,580	
City and Town property,	5,000,000	91,388,357	42,631,551	
Money and Solvent debts,	11,000,000	137,684,173	25,373,796	
Merchandise,	92,000,000	19,565,092	46,986,963	
Shipping and Tonnage,	6,000,000	2,927,315	2,251,715	
Stocks, Manufactures, &c.,	10,000,000	23,329,485	7,050,484	
H's'h'd & kitchen furniture,	4,191,000	14,117,689	10,222,690	
Other prop'ty not mentioned	66,110,000	191,642,549	128,502,197	
	\$840,041,127	\$1,612,592,806	\$772,551,679	
No. of Polls,	52,764	39,863		13,101
“ Professions,	1,411	1,361		50
“ Dentists,	44	38		6
“ Duguerrean Artists,	33	22		11
“ Free persons of color,	1,053	878		175
“ Acres of land,	26,898,861	25,892,569		2,916,292
“ Slaves,	417,468	432,660	15,198	
“ Children by parents,	98,921	92,887		6,034
“ “ guardians	3,204	4,585	1,381	
“ Hands employed—				
Between 12 and 15,	34,561	34,346		215
“ 15 and 55,	160,964	166,127	5,163	
“ 55 and 65,	11,161	11,799	638	
No. of Sheep,		447,965		
“ killed by Dogs,		31,046		
“ Dogs,		81,423		

By the above exhibit, it will be seen that slaves have been returned at an increased value of about 100 per cent, land 81 per cent, City and Town property 82 per cent, money and solvent debts 22 per cent, merchandise 90 per

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cent, (in merchandise is included cotton not belonging to the original producer,) shipping and tonnage 333 per cent. Stocks, manufactures, &c., 43 per cent. Household and Kitchen Furniture 220 per cent. and other property not enumerated 193 per cent. In this item, too, cotton not belonging to the original producer may be included. The decrease in the number of polls, professions, free persons of color, &c., is no doubt caused by persons going into the army, all of whom owning less than \$1,000 not being taxable.

An abstract from the books of this office, as required by law, setting forth the amounts of the several appropriations, both common and special, under their respective heads, the dates and amounts of warrants, in whose favor drawn, and the balance undrawn of such appropriations. Also, as required, a table will be found, showing the amount of taxes that the inhabitants of each county in the State stand charged in the Digests returned to this office by the several Receivers of Tax Returns for the year 1864; from which it appears that the General State Tax assessed in accordance with the Act of the 12th December 1864, amounts in 108 counties, to \$15,924,255,76, which will be increased to over \$16,000,000, by returns from Monroe, Stewart, Burke, Charlton and Pierce.

Receipts and Disbursements at the Treasury for the Fiscal year 1864.

Of the receipts into the Treasury for the fiscal year 1864, there was received :

From General Tax, 1863.....	\$ 1,505,707 05
“ Income Tax, 1863.....	455,593 98
“ General State & Income Taxes 1864	767,839 43
“ General Tax 1860.....	15 00
“ “ “ 1862.....	152 13
“ Tax on Banks.....	302,004 51
“ “ Rail Roads.....	14,348 89
“ “ Foreign Insurance Companies,	8,635 11
“ “ “ Bank Agencies....	506 86
“ Net earnings Western & Atlantic Railroad.....	235,000 00
“ Dividend on Atlantic & Gulf Railroad Stock.....	56,000 00
“ Dividend on Bank Stock.....	37,285 00
“ “ Insurance Stock.....	121 39
“ Collections on Central Bank Assets	548 52
“ Money refunded on Chattahoochee River Appropriation.....	18,004 00
“ Money refunded on Flint River Appropriation.....	14,743 35

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From Money refunded on \$5,000,000, Military Appropriation 1862.....	75,000 00
“ Money refunded on Fund authorising making of Salt.....	10,632 90
“ Issue of Georgia Treasury Notes....	8,895,000 00
“ “ “ Change Bills.....	937,782 00
	<hr/>
	\$13,334,920 12
Add to this the cash in the Treasury, Oct. 15, 1864.....	2,099,603 44
	<hr/>
And we have a total fund of.....	\$15,434,523 56

Of the Disbursements during the same time, there has been paid :

On Civil Establishment 1862.....	1,250 00
“ “ “ 1863.....	26,708 32
“ “ “ 1864.....	49,283 93
“ Contingent Fund 1863.....	10,408 99
“ “ “ 1864.....	19,768 62
“ Educational Fund 1862.....	1,502 00
“ “ “ 1863.....	135,844 00
“ \$350,000 Fund for Manufacture of Arms	52,975 26
“ \$1,000,000 Military Appropriation for 1863.....	668,021 95
“ \$3,000,000 Military Appropriation for 1864.....	1,673,237 51
“ Soldiers Clothing Fund for 1863.....	100,000 00
“ “ “ “ 1864.....	2,499,010 60
“ “ Family Fund for 1863.....	795,313 85
“ “ “ “ 1864.....	3,685,991 39
On Account of Legislative Pay Roll, 1863 & 1864.....	100,436 30
On Account Small Pox.....	64,850 50
“ Over payments 1864.....	10,235 66
“ Printing Fund, 1863.....	756 25
“ Reduction of Public Debt.....	1,500 00
“ Interest on Public Debt.....	132,258 80
“ Printing Fund 1864.....	35,337 72
“ Academy for the Blind.....	15,000 00
“ Lunatic Asylum—for support of	91,540 33
“ “ “ —Salary of Sup't	2,450 00
“ “ “ —Pay of Officers	18,000 00
“ Georgia Military Institute—Support of Cadets.....	2,000 00
“ Georgia Military Institute—Salary of Superintendent.....	3,583 33
“ Georgia Relief and Hospital Association.....	500,000 00
“ Clerk House of Representatives,	5,110 00

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On account Secretary of Senate.....	3,500 00
For Bank Note Paper, Engraving and Printing and Clerk hire, &c., in issuing Georgia Treasury Notes and Change Bills.....	59,399 26
On account of Steam Ship Fund.....	214,855 40
" Salt Fund—.....	100,000 00
" Cotton Cards—for purchase of..	1,000,000 00
" Cotton and Wool Cards—Purchase of material to make....	59,228 35
" Corn Appropriation—Act of Nov. 26, 1863.....	575,000 00
" Corn Appropriation—Act of M'ch 21, 1864.....	515,000 00
" Henningsen Hospital.....	5,000 00
On Account of other miscellaneous appropriations, which will be seen in an Abstract accompanying this Report.....	54,077 62

Total..... \$13,288 435 94

Leaving a balance in the Treasury of.. \$2,146,087 62

Having thus exhibited the operations of the Treasury for the past twelve months, I have deemed it not inappropriate to allude to, and make an approximation to the ordinary receipts and expenditures of the ensuing fiscal year. The anticipated receipts into the Treasury for the fiscal year 1865, may be stated as follows :

From General State & Income Taxes of 1864,	\$16,000,000 00
" Tax on Banks.....	200,000 00
" Tax on Railroads.....	15,900 00
" Tax on Foreign Insurance Companies	9,000 00
" Dividend on A. & G. R. R., Stock..	56,000 00
" Dividends on Bank Stock.....	30,000 00
" To be refunded on Corn Appropriation made by Act of 21st March 1864.....	515,000 00
" Miscellaneous.....	20,000 00

\$16,845,000 00

Add to this the balance in the Treasury
October 15, 1864,..... 2,146,087 62

And we have a total of..... \$ 18,991,087 62

As the enemy are now at Atlanta, the Eastern terminus of the Western & Atlantic Railroad, and as Gen. Hood is in their rear, on that Road, destroying it so as to prevent its use for sometime to come, I have deemed it safest not to calcu-

late upon any income from it, in this estimate. I have, however, included in the above estimate, the return of the \$515,000, drawn on the Corn Appropriation, made by the Act of the 21st March, 1864, because the Act making said Appropriation provides, that, the Corn purchased with this money shall be paid for on delivery by the Justices of the Inferior Courts of the several counties to which the same may be furnished—the Courts paying “the cost of said corn and freight thereon”—and “that the money received from the several counties for said Corn shall be paid into the Treasury by the said Quartermaster General”. I have not included in this estimate any return from the \$1,000,000 Appropriation made to purchase Cotton to ship to Europe to buy Cards, because, in consequence of the Blockade, the difficulties in shipping the Cotton and importing the Cards are such, that no reliable estimate as to the result of the same can be made—and any proceeds from the same cannot and ought not to be relied upon to support the Government for the ensuing Fiscal Year. Neither have I included in the above any return from the Salt Fund, because it is presumed the ensuing Legislature will continue the Appropriations during the war, to enable your Excellency to aid the people of the State in obtaining their necessary supply of Salt.

The demands upon the Treasury for the same year, on account of Appropriations undrawn, the redemption of Treasury Notes due 25th December next, and the annual ordinary appropriations of the year, may be stated as follows:

To pay Appropriations undrawn.....	5,165 53
“ Redeem Treasury Notes due 25th Dec. ..	3,000 00
“ Redeem mutilated State Change Bills, ..	3,000 00
“ Pay Members and Officers of the Legislature	1,300 00
“ Civil Establishment.....	80,000 00
“ Contingent Fund.....	20,000 00
“ Printing Fund.....	40,000 00
For Reduction of Public Debt past due..	216,000 00
“ “ “ “ “ coming due ..	18,000 00
“ Interest on Public Debt, past due....	668,186 00
“ “ “ “ “ coming due..	387,390 00
“ Support of Pauper Patients of Lunatic Asylum	120,000 00
“ Salary of Superintendent of Lunatic Asylum.....	2,500 00
“ Pay of officers and Servants of Lunatic Asylum.....	20,000 00
“ Support of the Academy for the Blind, ..	12,000 00
“ Georgia Military Institute—For support of Cadets.....	2,000 00
For Georgia Military Institute—Salary of Superintendent	3,000 00

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" Salary of Military Storekeeper at Mill ledgeville.....	900 00
" Educational Fund.....	160,520 00
" Subscription to Atlantic & Gulf Rail- road.....	50,000 00
" Miscellaneous Appropriations.....	50,000 00
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	\$15,581,662 53
Leaving a balance in the Treasury of....	\$3,409,425 09

In the above it will be seen that I have only included the undrawn appropriations, and the ordinary appropriations, without reference to the appropriations necessary on account of the existing war. If the ensuing Legislature makes the same appropriations this year, that it did last year, for the support of Indigent Soldier's Families, Clothing Soldiers, for the Georgia Relief and Hospital Association, and for Military purposes, the following may also be added, viz :

For Indigent Soldier's Families.....	\$ 6,000,000 00
" Military Fund.....	3,000,000 00
" Soldiers Clothing Fund.....	2,500,000 00
" Georgia Hospital & Relief Association, ..	500,000 00
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	\$12,000,000 00

Which sum (less \$3,409,425 09) will have to be provided for in the way of taxation or loan, or further issue of Treasury Notes or sale of State Bonds.

THE PUBLIC DEBT—IN BONDS AND TREASURY NOTES.

Through the courtesy of John Jones, Esq, State Treasurer, I am enabled to furnish the following statement of the present indebtedness of the State, in Bonds, viz :

Due in 1862, 7 per cent. Central Bank Bonds	\$ 22,500
" 1863, 7 " " " "	53,500
" 1864, 7 " " " "	40,000
" 1862, 7 " for W. & A. R. R.	25,500
" 1862, 6 "	18,000
" 1863, 6 "	40,500
" 1865, 6 "	18,000
" 1868, 6 "	176,500
" 1869, 6 "	262,500
" 1869, 5 "	72,000
" 1870, 6 "	134,500
" 1871, 6 "	153,750
" 1872, 6 "	623,500

Due in 1872, 7 per cent. now redeemable.	100,000
“ “ 1873, 6 “	169,500
“ “ 1874, 6 “	75,000
“ “ 1874, 7 “	176,500
“ “ 1878, 6 “	100,000
“ “ 1879, 6 “	200,000
“ “ 1880, 6 “	200,000
“ “ 1881, 6 “	100,000
“ “ 1881, 6 “	25,000
“ “ 1881, 7 “	842,500
“ “ 1872, 7 “ War Tax.	2,441,000
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	\$6,070,250
And due in 1859, probably paid.	6,000
“ “ “ 1861, “ “	10,000
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	\$6,086,250

It will be seen that \$6,000 Central Bank Bonds due in 1859, and \$10,000 of similar Bonds, due in 1861, have not been presented for payment—at all events, they are not marked paid in the Bond Book. But, as the State has for several years past, at different times, redeemed Bonds not due, it is possible these Bonds may have been paid, and the fact of payment omitted to be entered on the Bond Book. But, if paid, they are sealed up in packages, in the Treasury office, which neither the Treasurer or Comptroller General can open without authority from the Legislature.

It will thus be seen that the State is now indebted in Bonds to the amount of \$6,086,250—\$216,000 of which being past due, are not paying any interest. The remaining Bonds now out are paying an annual interest of \$387,390, viz: \$3,529,500 7 per cent. Bonds, \$247,065 00; \$2,278,750 6 per cent. Bonds, \$136,725 00; and \$72,000 5 per cent. Bonds, \$3,600 00; which amount of interest will be reduced each year as the Bonds become due or are redeemed.

The amount now due and coming due, during the fiscal year 1864, is \$234,000, but whether all will be presented within that time is questionable, as some of them are no doubt in the Northern States, and in Canada, and may not be presented until after the close of the war.

In addition to this debt of the State in Bonds, she also owes \$6,993,000 in Treasury Notes and \$1,395,000 in Treasury Certificates of Deposit, lately issued for 8 and 6 per cent. Treasury notes, that bear no interest. Neither are they fundable or redeemable until six months after a treaty of peace. It is true a portion of them are redeemable “six months after a treaty of peace, or when the Banks of Savannah and Augusta resume specie payments, if before that time,” yet, as it is not at all probable that the

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Banks of Savannah and Augusta will resume specie payments before that time, it may be said that none of the Georgia Treasury Notes, or Treasury Certificates of Deposit issued for the same, are fundable or redeemable until six months after a treaty of peace. The State also owes, in Confederate Treasury Notes, for \$1,411,442 00 State Change bills, lately issued, and also for \$8,095,000 Treasury Notes issued a few months back to meet the appropriations of the last Legislature, but which are to be redeemed out of the taxes of 1864, now being collected. The Public Debt of Georgia, therefore, at this time, is as follows:

Bonds, bearing interest.....	\$5,870,250 00
Bonds, not bearing interest.....	216,000 00
State Treasury notes not bearing interest..	6,993,000 00
State Treasury Certificates of Deposit, not bearing interest.....	1,395,000 00
State Change Bills, not bearing interest..	1,411,442 00

\$15,885,692 00

To which may be added the \$8,095,000 of Treasury Notes payable in new issue of Confederate Treasury Notes—which, if not presented before the 25th of March next, are “not redeemable except in payment of public dues,”..... 8,095,000 00

Making total.....\$23,980,692 00

To pay this interest and meet the Debt as it becomes due (the \$8,095,000 of Treasury Notes due on the 25th December being already provided for,) Georgia has not only her taxable wealth, worth in specie currency \$700,000,000 or \$800,000,000, but she has also the following public property, which, if sold at any time after the resumption of specie payments, would pay more than two-thirds of this debt (after the \$8,095,000 is taken up by the taxes of this year,) leaving but a very small debt to be hereafter paid by taxation. Her Public Property is as follows:

7,000 Shares of Stock in the Atlantic and Gulf Railroad.....	700,000 00
20,909 Shares of Stock in several Banks..	290,900 00
Also, her Western & Atlantic Railroad, which has been paying into the State Treasury since 1859 between 6 and 7 per cent. upon \$7,000,000, and paid into the Treasury in 1863, before the enemy got possession of it, \$1,650,000, and which, before the rise of all kinds of property, was valued by a committee of the Legislature at	7,849,224 68

\$8,840,124 68

As about \$9,000,000 of this debt has been created by the State during the war, for her military defense, and for assisting in clothing the soldiers of the Confederacy from Georgia, the amount thus necessarily spent will no doubt, at some future day, be assumed and be refunded by the Confederate States Government. But whether this be done or not, if the State is not forced to increase her Debt further for war purposes, even with *one fourth of our present tax* (or 25 cents on the \$100), and with the net annual incomes from our Railroads, we can go on and defray the ordinary expenses of our State Government, and be liberal towards Education, our Lunatic, Blind and other benevolent institutions, and pay our debt promptly: and could thus pay the whole of it in about half the time some of it is due, without the State's selling one dollar of her Public Property.

THE EDUCATIONAL FUND, 1864.

By an Act, approved January 22, 1852, the dividends arising from the stock belonging to the State in the Bank of the State of Georgia, the Bank of Augusta, and the Georgia Rail Road and Banking Company, were "set apart as a permanent fund for the education of the *poor*." This fund was distributed as a "Poor School Fund" up to 1858. By an act of the 11th Dec. 1858, the manner of the future distribution of this fund was changed. This Act annually appropriated \$100,000 of the net earnings of the Western & Atlantic Rail Road "TO THE PURPOSES OF EDUCATION"—the Bank Dividends before used as a Poor School Fund was added to the same, and these two sums were directed to be "divided out among the several counties, according to the return of *all white children* thereof between the ages of 8 and 18." (This Act was amended in 1859, requiring the same to be divided among children between 6 and 18.) The Act of 1858 also provides, that in addition to the sums above specified, whenever the Governor redeemed any portion of the Bonds of the State then outstanding, he is to issue, in lieu of the same, other Bonds to be deposited with the Secretary of State as the Trustee for the Educational Fund of Georgia, and the interest on the same at 6 per cent. per annum, is to be annually added to this Fund, and be distributed. The issue of these Bonds to go on from year to year, in proportion to the amount of the Public Debt redeemed, until the whole debt (amounting in 1858 to \$2,627,000) is paid off. At which time, in addition to the \$100,000 from the Road, and the Bank Dividends, the whole interest of this \$2,627,000, amounting to \$157,620 00 annually is to be added to the fund. In addition to these sums, the Governor is authorized an-

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usually to add any surplus that may be in the Treasury at the time the apportionment is made.

Up to October, 1863, however, only \$397,250 00 of the Public Debt in Bonds had been redeemed since the passage of the Act of 1858, and therefore, the condition of this Fund for this year stands as follows:

From Bank Dividends.....	\$ 37,285 00
From interest on \$387,750 Public Debt, re-	
deemed.....	23,235 00
From Western & Atlantic Railroad.....	100,000 00
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	\$160,520 00

THE GENERAL STATE AND INCOME TAXES FOR 1864.

Although the returns of taxable property on the Tax Books, are almost double in value to what they were last year, yet as the last Legislature appropriated about \$17,000,000, and required the Governor and Comptroller General "in assessing the tax for the ensuing year, to assess and have collected such per cent as shall be sufficient to raise an amount of money, added to the other resources of the State, to support the government for the political year 1864; *provided*, that the amount raised shall not exceed one per cent upon the value of the taxable property of the State, estimated in Confederate Treasury Notes," your Excellency and the Comptroller General felt it to be their duty in levying the General State Tax to go to the limit authorized by law.

Had there been no invasion of the State, and all the counties had made returns similar to those from which returns have been received, the per cent would have been less, but as twenty-one counties have made no returns at all, and none are expected from them this year, and as several, whose returns have been received, have since been overrun by the enemy, your Excellency thought it questionable whether or not sufficient tax could be raised, at the one per cent, to meet all the appropriations, if called for. It is true that the levy for the General State Tax will exceed \$16,000,000 and the tax returned on account of Profits and Incomes will exceed \$3,000,000, amounting in all to over \$19,000,000, yet the expenses of collection, &c., is to come off, and by reference to the tables presented in this Report, it will be seen that there are about \$2,000,000 or more of tax due in counties now within and contiguous to the enemy's lines, that is not likely to be collected shortly. Under these circumstances, then, and as we have received no revenues from the Western & Atlantic Rail Road for

several months past, even if the enemy make no further advance, and even though the tax levied this year be heavy, I think we shall be fortunate if the State realizes enough tax from the levy this year to pay the appropriations of the last Legislature.

SALARIES AND PAY OF OFFICERS OF THE STATE.

As the 97th section of the Code requires the Comptroller General in his Annual Report to give "the salaries and pay of all officers of the State," I respectfully submit the following statement of the same, gathered from the statutes and furnished me by the Heads of the Departments:

Executive Department.

	Salary per annum.
Governor,	\$4,000 00
2 Secretaries of Ex. Dept. each,	2,500 00
Recording Clerk do	2,500 00
Messenger Executive Department,	600 00

Secretary of State.

Salary,	3,000 00
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Comptroller General.

Salary,	3,000 00
1 Clerk,	2,500 00

State Treasurer.

Salary,	3,000 00
1 Clerk,	1,600 00

There are also employed under the superintendence of the Treasurer and Comptroller General, eight Clerks, at \$150 per month, for the purpose of preparing State Change Bills and Treasury Notes for issue—numbering, stamping, trimming, registering, and signing the same for Treasurer and Comptroller General.

State Librarian.

Salary,	1,000 00
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Captain and Guard at State House.

Pay of	2,400 00
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Military Storekeeper at Milledgeville.

Salary of	900 00
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Compiler of Laws.

Salary of, for each session,	500 00
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Judiciary.

Judges of the Supreme Court, each,	3,500 00
Reporter of the Supreme Court,	1,000 00
Judges of the Superior Courts, each,	2,500 00
Solicitors General, each,	225 and fees.
Attorney General,	225 and fees.

The Legislature.

The President of the Senate and Speaker of the House of Representatives, receive \$10, and the other members \$6 for each day's attendance, and all are allowed \$5 for every twenty miles of travel going to and returning from the seat of Government, the distance to be computed by the direct mail route, if any, and if none, by the direct land route usually traveled.

The Secretary of the Senate receives \$37 50 per day during the session, as full compensation, and he is to "employ and pay out of said sum the Engrossing, Enrolling, and all other Clerks and Assistant Clerks necessary to discharge promptly and properly all the duties of Secretary and Clerk in the Senate."

The Clerk of the House of Representatives receives \$100 per day, during the session, as full compensation, out of which he is to employ all the necessary Clerks required, as stated; relative to the Secretary of the Senate.

By the 178th section of the Code, it is provided that each House is entitled to a Door Keeper and Messenger, "who shall receive the same pay as the members of the General Assembly."

Lunatic Asylum.

Statement of employees of the State Lunatic Asylum, Trustees, Officers, Attendants, &c.

Lunatic Asylum.

Trustees, (three) each,	\$ 100 00
Superintendent and resident Physician,	2,500 00
Assistant Physician,	1,250 00
Apothecary,	500 00
Treasurer,	200 00
Steward &c.,	900 00
Assistant &c.,	600 00
Engineer &c.,	1,650 00
Gardener &c.,	500 00
9 Male Attendants,	500 00
2 do do each,	400 00
10 Female do do	300 00
20 Male servants each,	200 00
1 do do do	150 00
1 do do do	100 00

Georgia Penitentiary.

Principal Keeper,	2,500 00
Assistant Keeper,	1,360 00
Book Keeper,	1,360 00
Inspector,	500 00
Physician,	600 00
Chaplain,	200 00
Foreman of Shoe shop,	1,200 00

PART I—COMPTROLLER GENERAL'S REPORT. 17

Georgia Penitentiary.—Continued.

Foreman of Tannery,	1,200 00
do Car shop,	800 00
do Blacksmith shop,	800 00
do Brick work and Building,	800 00
do Wagon shop,	800 00

Commissary, 1,500 00

Capt. of Guard, \$53 33 per month and rations

Guard, each, \$1 33 per day do do

State Armory.

Chief of Ordnance, \$1,944 00

Master Armorer, 2,500 00

Clerk, 1,000 00

State Card Factory.

Superintendent, 1,500 00

Salesman—duties performed by Book keeper of Penitentiary, 600 00

Receiver of hides and leather—duties performed by Foreman of Wagon shop, 240 00

Western and Atlantic Rail Road.

Superintendent, 5,000 00

Treasurer, 3,750 00

Auditor, 3,500 00

Master of Transportation, 4,500 00

Passage Clerk, 2,750 00

Principal Book Keeper, 4,000 00

Adjutant and Inspector General's Office.

Adjutant and Inspector General, 3,000 00

4 Clerks, each, 1,500 00

Quartermaster General's Office.

Pay per month.

Salary of Quartermaster General, \$185 00

8 Assistant Quartermasters, each, 140 00

1 Military Store Keeper, 125 00

1 Clerk, 150 00

Commissary General's Office.

Pay per month.

Commissary General, \$185 00

9 Assistant Commissaries, each, 140 00

4 Acting Assistant Commissaries, 140 00

2 Clerks, each, 150 00

Georgia Military Institute.

Salary of Superintendent, \$3,000 00

Post at Milledgeville.

Pay per month.

Post Quartermaster, \$140 00

" Commissary, 140 00

18 PART I—COMPTROLLER GENERAL'S REPORT.

Garrison Quartermaster,	140 00
Quartermaster for Cadets,	110 00

In addition to the pay above stated, the Quartermaster General and Commissary General, and the Assistant Quartermasters and Commissaries, each receive pay in money for Quarters and Fuel, which varies with the seasons, and the place to which the officer is assigned. No officer is entitled to commutation unless on duty at a Post.

Georgia State Troops—2 Regiments.

	Pay per year.
2 Colonels, each,	\$ 2,340 00
2 Lieut. Colonels, each,	2,040 00
2 Majors, each,	1,800 00
2 Surgeons, each,	1,800 00
2 Assistant Surgeons, each,	1,560 00
2 Quartermasters, each,	1,560 00
2 Assistant Quartermasters, each,	1,560 00
2 Commissaries, each,	1,560 00
2 Assistant Commissaries, each,	960 00
2 Adjutants, each,	1,200 00
20 Captains, each,	1,560 00
20 1st Lieutenants, each,	1,080 00
20 2nd " " "	960 00
20 Ensigns, each,	960 00

As the Militia are now only temporarily in the field, the number of officers of the Militia, and their pay are not given.

THE \$6,000,000 APPROPRIATION FOR THE SUPPORT OF INDIGENT SOLDIERS' FAMILIES.

Accompanying this Report will be found a table showing the number and classes in each county, of the beneficiaries of this fund, and also the amount apportioned to each county.

The Act required the returns of the Justices of the Inferior Courts to be made by the first day of February, and the Comptroller General was directed at the same time to proceed to the consolidation of the returns of the several counties, and when finished, in connection with your Excellency, to make the apportionment. But on the 1st of February, not one-third of the counties had made their returns, and it was not until the latter part of March that a sufficient number had made returns to authorize an apportionment. The counties of Catoosa, Chattooga, Dade, Murray & Walker, not having made any returns, and as the increased number of beneficiaries in the 128 counties received was about 40 per cent, to ensure these counties their full share, in making the apportionment forty per cent was allowed as the increase upon the return of last year,

and the amount thus coming to them was apportioned, subject to be distributed in accordance with their returns when received. After the apportionment was made, Murray and Walker made returns, but as the increased number of beneficiaries was not equal to that of other counties, the amount apportioned was reduced, which left \$31,641 unapportioned. The returns from these other counties may leave a farther sum unapportioned, if any returns should ever be received from these counties. But as these counties are now in the enemy's lines and no call has yet been made for any of this fund, the presumption is that none will be made. If a call were made by these and other counties, now within the enemy's lines, it is doubtful whether a proper distribution could or would be made. The beneficiaries reported this year having amounted to 117,889 against 83,628 last year, notwithstanding the appropriation was more than doubled this year, of what it was last year, beneficiaries receive only a fraction over fifty dollars, each.

THE ISSUE OF TREASURY NOTES, AND CHANGE BILLS AND TREASURY CERTIFICATES OF DEPOSIT.

Since my last Annual Report, there have been issued, to meet the undrawn balances of 1863, and the appropriations of the last Legislature, \$800,000 of Treasury Notes of the old issue, \$737,782 00 State Change Bills, and \$8,095,000 of the new issue of State Treasury Notes of the denomination of \$500's, \$100's, \$50's, 20's, \$10's, and \$5's, amounting in all to the sum of \$9,732,782 00

In consequence of the act of Congress, of the 17th February last, taxing the old issue of Confederate Treasury Notes 33 $\frac{1}{3}$ per cent, after the 1st of April last, your Excellency deemed further legislation proper, if not necessary, before our Treasury Notes, payable in Confederate Notes, as authorized by the Act of the 12th Dec. 1863, were issued, and as the extra session of the Legislature did not meet until the 10th of March, and it did not pass its joint resolution prescribing the form of said notes, until the 17th of the same month, our Engraver was not able to have them ready for issue until about the 6th of April.

It having been the intention of the Legislature to "pay as we go" and it having authorized and required enough tax to be levied this year, to redeem these Notes, as well as pay the other appropriations it made, and fearing that unless some limit was stated at which these Notes should be presented for redemption, but few would be brought in at the end of the year, by joint resolution, it adopted the following form for this class of Notes, viz:

"THE STATE OF GEORGIA will pay the bearer——dollars at her Treasury on 25th December next, in Confederate Treasury Notes issued after the 1st of April 1864, if presented within there months after maturity, otherwise not redeemable except in payment of Public Dues."

Such is the avidity with which capitalists and the farming classes desire to hold Georgia securities, that, notwithstanding this effort of the Legislature to force the redemption of these notes, shortly after maturity, yet I doubt much whether half of them will be brought in for redemption by the 25th of March next. It is true, that, after the 25th of March next the State is not bound to redeem them in Confederate Treasury Notes or Currency, yet as they are now being received for Taxes and all Public Dues, and will always be good for Taxes and freight and passage on the Western & Atlantic Rail Road, and good for other Public Dues, many will prefer and will hold them even after the 25th of March next. This is my prediction.

There are now four classes of State Treasury Notes issued.

The 1st class, issued in 1862, were made payable in "Eight per cent Bonds, or Specie, six months after a Treaty of Peace, or when the Banks of Savannah and Augusta resume specie payment, if before that time."

The second class, issued in 1863, were made payable in "Specie or Six per cent Bonds, of this State, six months after a Treaty of Peace shall have been ratified between the United States and the Confederate States."

The third class, or State Change bills, issued in 1863 and 1864, are simply made payable "in Confederate Treasury Notes when presented in sums of five dollars and upwards."

And the fourth class, or new issue, are made payable as above directed by the last Legislature.

The two first classes of these notes, having ceased to circulate, from the fact that capitalists and others preferred to hold them as investments, and application having been made to the Legislature to authorize the Treasurer and Comptroller General to issue Treasury Certificates of Deposits, for the redemption of the same, that body passed an Act, requiring the State Treasurer "upon presentation" to him of five thousand dollars, or any larger amount, of these Treasury Notes, to issue to the holder, Treasury Certificates of Deposit for the same, in sums of not less than \$5,000—*said Treasury Certificates to be made payable in the same manner as is expressed on the face of the Treasury Notes thus cancelled.*" Said Treasury Certificates of Deposit were directed to be registered in the Comptroller General's office and countersigned by the Comptroller General, and the Notes received for said Certificates were directed to be cancelled on the books in the Comptroller General's office, and

afterwards be burned in the presence of your Excellency. Up to this time \$975,000 00 of what are called the 8 per cents, and \$420,000 00 of the 6 per cent Notes, have been thus redeemed and cancelled, and Treasury Certificates, in sums of \$5000, \$10,000 and \$20,000, issued for the same—and the Notes have been burned in the presence of your Excellency, as the minutes in the Executive Department will show.

The following statement will show the total amount of outstanding Treasury Notes, Certificates of Deposit and Change bills (except what may now be in the Treasury) issued by the State, viz:

8 per cent Treasury Notes,	- - - - -	\$ 2,613,000
“ “ “ “ Certificates,	- - - - -	975,000
6 “ “ “ Notes,	- - - - -	4,380,000
“ “ “ “ Certificates,	- - - - -	420,000
Change bills payable in Confederate Tr'y Notes,		\$1,411,442
Treasury Notes, “ “ “ “ “		8,095,000
		<hr/>
		\$17,894,442

The following are the denominations of Change bills issued, and the amounts of each, viz:

5 Cent Bills	403,200 Bills	\$ 20,160
10 do	464,400 “	46,440
15 do	66,600 “	9,990
20 do	12,600 “	2,520
25 do	769,500 “	192,375
50 do	678,500 “	339,250
75 do	10,000 “	7,500
1 Dollar Bills	135,000 “	135,000
2 do	149,000 “	298,000
3 do	51,845 “	155,535
4 do	36,168 “	104,672
		<hr/>
		2,766,813
		<hr/>
		\$1,411,442

BANK REPORTS IN 1864.

Believing that a condensed statement of all the Bank Reports for 1864, will be useful to the Legislature, accompanying this report will be found a table marked “J” containing the reports in full (in a condensed form) of all the Banks of this State, made in response to the call of your Excellency in June last. The following is an abstract from said table and also an abstract of a, similar table compiled in 1863.

22 PART I—COMPTROLLER GENERAL'S REPORT.

LIABILITIES OF THE BANKS.

	1863.	1864
Capital Stock,	\$17,333,832	\$17,131,382
Notes of Banks in circulation,	15,572,542	15,135,680
Deposits,	25,101,848	2,833,928
Due to banks and others,	5,276,971	231,430
Dividends unclaimed,	977,103	429,379
Reserved Fund,	5,106,025	6,064,176
Miscellaneous.	1,341,682	2,990,779
Total,	\$70,713,048	\$44,816,979

ASSETS OF THE BANKS.

	1863.	1864.
Notes Discounted,	\$11,637,540	\$3,994,467
Bills of Exchange,	1,607,530	466,920
Confederate State Bonds,	3,528,616	6,207,227
Georgia State Bonds,	1,359,950	1,287,500
Georgia Treasury Notes,	1,260,747	1,524,042
Confederate Treasury Notes,	21,928,371	7,613,305
Bills of Georgia Banks,	1,110,068	938,372
Bills of Banks of other States,	92,750	73,117
Sterling Exchange,	6,596	12,353
Due from other Banks,	5,847,363	386,586
B'ds & stocks of States & Corpo's,	8,104,026	7,962,467
Miscellaneous,	11,527,179	12,348,198
Real Estate &c.,	764,014	707,778
Specie, bonafide the prop'ty of Bk's	1,498,118	1,294,529
Total,	\$70,713,048	\$44,816,979

In the above statement of liabilities the Central Railroad and Georgia Railroad and Banking Companies have returned as their capital stock, their Railroads and appurtenances, as said Roads are responsible for their Banking operations—although the first only uses as a banking capital \$300,000 and the latter \$500,000. Therefore, in giving them credit for their Assets, I have classed their Railroads, &c., as “miscellaneous.” “Advances on Cotton,” “special loans,” &c., of other Banks, have also been classed “Miscellaneous.” Fractions in cents have in all cases been dropped, as immaterial, the object of this statement being merely to give the general condition of the Banks when their last reports were made.

THE NUMBER OF SHEEP—THE NUMBER OF SHEEP KILLED BY DOGS, AND THE NUMBER OF DOGS IN THE STATE.

The last Legislature in 1863 having passed a Joint Resolution directing the Receivers of Tax Returns in the several counties in this State, to require Tax Payers to give in to them, and to enter on their Digests, the number of sheep owned by the tax payers at the time of giving in their taxes, the number of Sheep destroyed by Dogs within the last twelve months, and also the number of Dogs on their premises, by reference to table 'P' in this Report, returns from 108 counties will be found. It will be seen that in these 108 counties there are 447,965 Sheep.—that 31,046 Sheep were killed by Dogs in these counties within the last twelve months from the time these tax payers gave in—and that the number of Dogs on their premises is 81,423. From the small number of Dogs returned, and as I learned from some of the Tax Receivers that some persons were backward in returning their Dogs, fearing they would be taxed, I doubt much whether all the Dogs in these counties were returned by the tax payers.

AMENDMENTS TO THE REVENUE LAWS..

It having been, by law, made the *duty* of the Comptroller General to "*suggest in his Annual Report such improvements in the Revenue laws as his experience and observation may approve,*" I would respectfully submit the following for the consideration of your Excellency and the Legislature.

The General inequality of Taxation at this time.

While there is no fairer or better mode of levying and collecting taxes, than by the *ad valorem* system properly administered, yet when the system is loose in its organization my experience and observation has satisfied me that there can be much inequality in its operations. The most objectionable feature in our present *ad valorem* system, is that part which authorises or allows tax payers to put their own valuation upon their property. Heretofore, when the taxes of the State were very low and there was little or no temptation for persons to undervalue their property in returning it for taxation, this imperfection did not exhibit itself so much, but recently, since the State has been compelled to increase her taxes, the difference in the returns and of the amount of taxes to be paid has become greater, until this year the returns develop a degree of inequality unparalleled heretofore, and it is hoped that the Legislature will take some action to prevent such a state of things

in future. It is true, that, under our present system allowing persons to put their own value upon their property for taxation, there is some check to undervaluation, on account of the Receivers of Tax Returns being required to scrutinize "carefully" each return, and if he finds any property in the tax payer's return, returned to him "below its value" to assess a value on the same—which assessment is to stand, unless the tax payer calls for arbitrators, and in that case the assessment of the arbitrators is to stand as the proper return. But my observation has induced me to believe that this is not much of a check. But few of the Receivers of Tax Returns will stand up to their duty squarely in this particular, and where some do it and others do not, it only makes the inequality of taxation throughout the State greater. Most of the Receivers of Tax Returns are loth to call in question the return of their neighbor or friend, or of the wealthy or influential or powerful in their county, where their return is made under oath.

The result is, there is not only great inequality between the several counties, but even in the same county the inequality of returns is extraordinarily great. In some instances we find one planter returning his slaves at an average value of \$2,000, thereby paying a tax of \$20 on each of his slaves, while his neighbor who don't choose to put the "market value" upon his slaves, returns them at only an average value of \$1,000, and pays only a tax of \$10, on each of his slaves. One perhaps values his horses at an average of \$1,200 and pays \$12, while his neighbor puts his at only \$500, and only pays \$5. One values his stock hogs at \$30 average and pays a tax of 30 cents each on his hogs, while another values them at \$5, and only pays 5 cents each on his hogs, and so on with different items of taxation.

The want of Uniformity and the Inequality of the Tax on Slaves.

As slaves are a class of property of more uniform value throughout the State than any other, they generally selling in one part of the State for as much as they would sell for in any other part—for several years past, in calling the attention of your Excellency to the want of uniformity and equality of taxation, I have heretofore selected the returns of this class of property in the several counties in this State, by way of showing more fully the true state of things. After repeatedly preparing and exhibiting in my Reports, tables of the returns of all the counties in the State, showing the inequality of the tax upon slaves, and suggesting to the several Legislatures to adopt some plan to promote a more uniform and equal taxation, I concluded at last to attempt to secure a more uniform and equal

tax upon slaves at least, and consequently in 1862, drew up and submitted the following bill to the Legislature. In 1862 it was introduced into the House, but failed to pass. In 1863, the House adopted the general principles of the bill, but the Senate rejected it. Having for several years thought upon and considered this and other plans, and as I cannot fall upon or think of any other calculated to produce any thing like the same uniformity or equality as this, I now again present it for the consideration of your Excellency and the Legislature, and not only most urgently recommend its passage, but think it would be well to amend it, so as to authorise and require the several Inferior Courts to value at the same time all other taxable property except Solvent Debts, and land or real estate, houses, lots, mills, &c. The amount of solvent debts and money might be returned under oath as heretofore—and the Receivers of Tax Returns might be required to assess a value upon lands or real estate, houses, lots, mills, &c., said assessments to stand as the true return unless the tax payer or others objected, in which case the assessment to be determined by three disinterested persons acquainted with the nature of the property assessed.

The following is the bill in relation to the taxation of slaves.

A BILL

To be entitled an Act to equalize the tax on Slaves in the several counties in this State.

WHEREAS, From an exhibit in the Comptroller General's Report, it is clear that there is a great want of uniformity in the valuation of and inequality in the tax paid upon Slaves in the several counties of this State, for the purpose of equalizing as far as possible the tax on this class of property,

SEC. 1st. *Be it enacted by the General Assembly of the State of Georgia,* That it shall be the duty of the Justices of the Inferior Court, or a majority of them, in the several counties in this State, to assemble at their Court houses on the first Monday in February in each and every year, and place a valuation for taxation, upon all sound slaves, according to their ages, that is to say,

1st. They shall first place a value upon all children under one year of age.

2nd. And upon all children over one, and under two years of age.

3rd. Upon all over two, and under four years of age.

4th. Upon all over four, and under six years of age.

5th. Upon all over six, and under eight years of age.

6th. Upon all over eight, and under ten years of age.

7th. Upon all over ten, and under twelve years of age.

8th. Upon all Male Slaves over twelve, and under fifteen years of age.

9th. Upon all Female Slaves over twelve, and under fifteen years of age.

10th. Upon all Male Slaves over fifteen, and under eighteen years of age.

11th. Upon all Female Slaves over fifteen, and under eighteen years of age.

12th. Upon all Male Slaves over eighteen, and under twenty-five years of age.

13th. Upon all Negro Women over eighteen, and under twenty-five years of age.

14th. Upon all Negro Men over twenty-five, and under thirty-five years of age.

15th. Upon all Negro Women over twenty-five, and under thirty-five years of age.

16th. Upon all Negro Men over thirty-five, and under forty-five years of age.

17th. Upon all Negro Women over thirty-five, and under forty-five years of age.

18th. Upon all Negro Men over forty-five, and under fifty-five years of age.

19th. Upon all Negro Women over forty-five, and under fifty-five years of age.

20th. Upon all Negro Men over fifty-five, and under sixty-five years of age.

21st. Upon all Negro Women over fifty-five, and under sixty-five years of age.

Sec. 2nd. Be it enacted, That when the Inferior Courts shall have placed the value upon slaves as directed in the foregoing Section, they shall enter the same on their minutes, and immediately send a copy of the same to the Comptroller General's Office at Milledgeville.

Sec. 3rd. Be it further enacted, That on, or immediately after the first Monday in March in each and every year, the Comptroller General shall examine the returns of the Justices of the Inferior Courts assessing the value on slaves according to age, as directed by this Act, and after noting and consolidating all the returns received for each age, shall ascertain the average value throughout the State, in dollars, placed upon each age as is herein before enumerated, and he shall publish the same together with this act, in the Milledgeville papers for two months. The Comptroller General shall also embrace the same in his Annual Circular to the Receivers of Tax Returns; and the average value throughout the State, so ascertained, shall be deemed and held to be the value of each sound Slave in the State, of the different ages named except as to mechanics. In all cases when any Slave shall be a mechanic following his

trade, an additional value of fifty per cent. shall be placed upon the same by the Receivers of Tax Returns.

SEC. 4th. *Be it further enacted*, That all persons hereafter, in returning Slaves for taxation, be required to furnish the Receiver of Tax Returns with a list containing the ages of his, her, or their Slaves and their sexes, where any portion of this act requires the distinction to be made, and that the Receiver of Tax Returns, be, and he is hereby directed to place such valuation upon the same as is furnished him by the Comptroller General, in compliance with this act, except such as are mechanics following his trade, upon which he shall place an additional value of fifty per cent.

SEC. 5th. *Be it further enacted*, That the Receiver of Tax Returns, in assessing the value as directed in the foregoing section, shall not include any unsound or cripple slaves in such valuation, if objected to by the owner, agents, or persons making the return, but such owner or agent, or person making said return, shall be permitted, or be required to swear to the unsoundness or deformity of said slave or slaves, and also swear to its or their value.

SEC. 6th. *Be it further enacted*, That in case any tax payer shall have in his, her, or their schedule of slaves, any unsound or deformed slave or slaves which he objects to being valued at the regular valuation, he shall be required to take in addition to the usual oath, the following oath, viz: "You do further swear (or affirm as the case may be) that the Slave, (or Slaves) that you now object to being valued as other Slaves are valued, is (or are) unsound in health, or deformed, and is (or are) not worth as much as other Slaves of like age, and that said Slave (or Slaves) is (or are) not worth more than the valuation you have placed upon the same."

SEC. 7th. *Be it further enacted*, That the oath hereafter to be administered to the tax payers in this State shall be as follows: You do solemnly swear (or affirm as the case may be) that the account you now give in is a just and true return (including your list or statement as to the ages of slaves) of all taxable property, including solvent notes, bonds, open accounts, or other obligations for money on persons in other States, or of bonds of the Confederate States, or other States, or of bonds of companies of other States, or of shipping at sea, which you were possessed of, held or claimed on the first day of April last, or was interested in or entitled unto, either in your own right, or in the right of any other person or persons whatsoever, as parent, guardian, executor, administrator, agent, or trustee, or in any other manner whatsoever. And that the value you have affixed to it is a just and true valuation in Confederate Treasury Notes, to the best of your belief, and that

you have given in by number and district, to the best of your ability, all the wild and unimproved land you own in this State.

Sec. 8th. *Be it further enacted*, That it shall be the duty of the Comptroller General, on, or before the 15th January in each and every year, to have printed, and he shall send to the Justices of the Inferior Courts, in the form of a circular, a copy of this Act, together with a blank schedule to be filled up and signed by the Justices of the Inferior Court and returned to the Comptroller General's Office, showing the assessment or valuation by the said Justices, according to the herein enumerated ages of Slaves.

Now what would be the operations of this bill, were it to become a law? Let us, by way of illustration say that only three counties in the whole State, viz: Bibb, Jones and Baldwin made their returns of valuations to this office, and that the Justices of the Inferior Court of Bibb valued a negro fellow between 18 and 25 at \$4,000, the Justices of Jones valued the same at \$3,000, and the Justices of Baldwin valued the same aged negro fellow at \$2,000,—the three amounting to \$9,000. It will be seen that the average value of a negro fellow between 18 and 25 would be \$3,000. (And as no other counties made returns, the average of Bibb, Jones and Baldwin, would be the average throughout the State) Bibb, therefore being the most liberal county, would be brought down to Jones and Baldwin, that attempted to value a negro fellow far below its value, would have to come up to Jones, and each county would have to return their sound negro fellows between 18 and 25 at \$3 000 each, *and yet the aggregate tax would not be reduced.* Again, suppose Baldwin valued a small negro between 6 and 8 years of age, at \$800, Jones \$700 and Bibb \$600—the three amounting to \$2,100. It will be seen, again, that the average being 700, Baldwin would be brought down to Jones, in making her returns for taxation, while Bibb would have to come up to Jones, by returning her negroes between 6 and 8 years of age at \$700. And, as to the general average of slaves in the State, had this bill become a law last Winter, instead of Telfair now paying \$29 20 on her slaves, and Banks only \$10 14 on her slaves, Telfair and all other counties above the general average in the State would have been brought down in the neighborhood of \$17 61 the general average, and Banks and all others that returned under the general average would have been brought up and been made to pay in the neighborhood of the general average—and thus *there would have been an equality of taxation, without at all reducing the taxes.* It is true, the counties having the largest number of grown and valuable slaves, would pay a larger aver-

age value than those having more young and old and small negroes, but provided the old, middle aged and young negroes, had been equally divided among the several counties, the *value, or average value in each, would have been the same.*

But some may say, why not let the Legislature value them, or why not put a specific tax upon each slave, according to age, as some of the other States have done? Apart from the difficulty in getting 169 members, or a majority, to agree in the details as to the proper value to be placed upon slaves of different ages, &c., it would not be as satisfactory as the plan proposed by the bill, because the valuations of the Justices would be made at a later and at the latest period, only a short time before the returns of property are to be made, and slaves would then have the benefit of the rise and fall in property. It would be still more wrong to levy a specific tax upon slaves while we are raising more or less tax under the *ad valorem* system every year, for, in that case, slaves would either pay more or less tax than other property. This year, with a levy of one per cent. slaves pay an average tax of \$17 61. Now suppose that the Legislature levied as a specific tax an average of \$17 61 upon the slaves, and next year, the wants of the Government did not require half as much money to be raised, and we only levied a tax of half per cent. Here it will be perceived that slaves would pay double the tax of other property, and they would derive no benefit from the *ad valorem* system. Not the least merit, in the plan I propose is, that the *ad valorem* system is retained, and most of the property throughout the State will pay an average tax upon its well ascertained or market value.

As I have said that I thought perhaps the Legislature might amend this bill, by having other property valued by the Inferior Courts of the different counties, and the same rule applied, as is proposed to be applied to slaves, I would respectfully call the attention of your Excellency and the Legislature to table "F" in this Report, showing how other property has been valued and returned in the different counties in the State. It will be seen that great inequality exists as to other property as well as slaves.

Return of the names of Tax Payers to the Tax Receivers.

The law now requires the Justices of the Peace or the Road Commissioners to return to the Receiver of Tax Returns by the first of May, the names of persons in their districts liable to pay taxes. There is no penalty upon these officers for failure of duty. Tax Receivers complain to me that this duty is neglected in some instances by the Justices of Peace or Road Commissioners. To prevent this omission of duty, I think it would be well to annex some penalty for failure of duty.

The Income Tax Act.

Notwithstanding the language of the Income Tax act of the last Legislature is broad and clear enough to include "all persons" who had made "incomes by purchase OR SALE of ANY PROPERTY real or personal" from the 1st of April, 1863, to the 1st of April, 1864, yet it is evident from the following table of the counties and their returns, that *not half* of those who had no doubt made incomes by sale of property, have made any returns whatever. Notwithstanding the Income Tax from these counties is returned at \$3,195,217,-06, 15 counties. viz: Baldwin, Bibb, Butts, Chatham, Clark, Decatur, Fulton, Greene, Gwinnett, Hancock, Muscogee, Putnam, Richmond, Troup and Upson, returned \$2,895,211 55. And from what source comes most of this \$2,895,211 55? It is but fair to say that most of it comes from Factories and a few other large traders. That the owners of Factories and a few large traders if they make large profits, should pay a good tax may be all very correct, but it is not fair that thousands of others, who *sell* land, real estate, cotton, corn, provisions of all kinds, &c., &c., and who make *profit equal* (for the amount invested) to these Factories and traders, should make no returns at all. Take for instance the wealthy county of Columbia, with 769 property tax payers. She only returns four persons as having made *profits* by the *sale* of property over and above 8 per cent. *on its value on the 1st of April, 1863*, and these profits only amount to \$10,700. Taking into consideration the way land and other property went up between April, 1863, and April, 1864, the sale of only one plantation of 1,000 or 1,500 acres ought to have produced more profits than the whole amount returned. But is it reasonable to suppose that no more than four persons in the county of Columbia made profits over and above 8 per cent. on their capital, by the "sale" of "any property real or personal," between the times above specified? Is it not more reasonable to suppose that 150 persons made such profits taxed by the law? Take again the wealthy county of Harris, with her 1,021 property tax payers, that only returns 15 persons, as having made profits, and these 15 persons only making profits amounting to \$29,166. And Houston with her 1044 property tax payers that only returns 33 persons as having made profits over and above 8 per cent. and these profits are only put down at \$60,252. Is it not more reasonable to suppose that at least 150 or 200 persons in each of these counties have made taxable profits under the law. Does it not look strange that Coweta county with only 1,151 property tax payers should return 208 persons making taxable profits, Henry with 1,019 property tax payers 241 persons making taxable profits;

Elbert with only 873 property tax payers returning 180 persons making taxable profits, while Columbia only returns four, Harris fifteen and Houston 33 persons as making taxable profits.

Reference is had to these counties because they are all purely Agricultural counties, and they are here grouped together and compared, that your Excellency and the Legislature may see how differently this Income Tax Act has been construed and acted upon in the different counties—and that you may further see that so far from one-half of the persons liable to pay an income tax making a return, it is questionable if one-fifth have made their returns. It is true all of the Factories (except those in the enemy's lines) have been returned, and most of the large dealers or traders in merchandise, &c., in the counties generally have been returned, but I regret to say, that, I think there are thousands who are liable under the law that have made no returns. And why is this the case? I am sorry to say, that, in some of the counties, I have been informed, members of the Legislature have told their constituents that the Income Tax Act did not tax the farmer or planter who bought and sold plantations, or other persons who were not in the habit of buying and selling property, but it only taxed the general trader or speculator or those who bought and sold certain property for the purpose of speculation, &c. Now what says the Preamble and 1st section of the Act taxing net incomes, &c. They are as follows :

An Act to levy and collect a Tax on the net income and profits of all persons and corporate bodies, and net profits of all persons making incomes, by purchase or sale of any property, real or personal : upon the net income of all Express Companies, Railroad Companies not exempt by their charters from taxation, Insurance Companies, Brokers, Auctioneers, all persons engaged in the manufacture of iron and salt, and cotton dealers, and upon all profits arising from the sale of wool, wares and merchandise, groceries and provisions ; also, on the income or profits of all persons and corporate bodies engaged in the manufacture of cotton and woolen goods ; in the tanning and sale of leather, and the manufacture and sale of any article made thereof ; and in the distillation and sale of alcohol or spirituous liquors from grain of any kind, or from any other article ; and to appropriate the same, and to punish all persons as may fail to give in their income or net profits, and for other purposes.

SECTION 1. *The General Assembly of Georgia, do enact, That all persons and bodies corporate in this State, all persons making income by purchase or sale of any property, real or personal, all keepers of hotels, inns and livery Stables, Express Companies, Rail Road Companies, not exempt by their charter from taxation, Insurance Companies, Brokers,*

Auctioneers; all persons engaged in the manufacture of salt; all persons engaged in the sale of goods, wares and Merchandise, Groceries and Provisions; all persons and bodies corporate engaged in the manufacture and sale of cotton and woolen goods, in the tanning and sale of leather, and in the manufacture and sale of any article made thereof, and all persons engaged in the distillation or sale of alcohol or spirituous liquors from grain of any kind, or from any other article, when they make a return of their taxable property, shall make a return under oath of the net income or profits, which he, she or they, may have made respectively in the sale or manufacture and sale of any of the articles above enumerated, and in the conducting of any of the business aforesaid, from the 1st day of April 1863, to the 1st day of April 1864, over and above 8 per cent on the capital employed in his business”.

Here it will be perceived that nobody is exempted, but that “*all persons*” or “*bodies corporate*” who “*SELL ANY PROPERTY, real or personal*”, shall pay a Tax, if he makes a profit of over 8 per cent. upon its value on the 1st of April 1863. But have they done it? Let the following table show:

INCOME TAX.

Table showing the number of property Tax-payers ; the number of Income Tax-payers, the Profits above 8 per cent, and the Tax on the same for the year 1864.

COUNTIES.	Property Tax Payers.	Income Tax Payers.	Profits above 8 per cent.	Tax on Profits.
Appling,	463	28	27,799	1,389 95
Baker,	320	13	19,139	956 95
Baldwin,	593	20	183,190	32,343 50
Banks,	421	1	6,000	100 00
Bartow,				
Berrien,	459	26	24,107	1,220 35
Bibb,	1,536	120	1,977,103	248,474 02
Brooks,	647	14	46,878	2,343 90
Bryan,	241			
Bulloch,	585	8	6,676	333 80
Burke,				
Butts,	563	24	167,784	31,632 00
Calhoun,	340	5	35,537	3,740 80
Camden,	139	1	1,513	75 65
Campbell,				
Carroll,	1,099	50	47,098	2,354 90
Catoosa,				
Charlton,				
Chatham,	1,595	163	1,630,000	251,670 45
Chattahoochee,	415	3	2,125	106 25
Chattooga,				
Cherokee,				
Clarke,	919	40	678,588	132,119 00
Clay,	396	22	44,760	2,238 00
Clayton,	461	21	57,182	3,638 10
Clinch,	353	50	50,622	2,531 10
Cobb,				
Coffee,	287	16	4,455	222 75
Columbia,	769	4	10,700	535 00
Colquitt,	197	8	6,755	327 75
Coweta,	1,151	208	291,970	15,422 20
Crawford,	584	6	7,300	365 00
Dade,				
Dawson,	359	2	1,400	70
Decatur,	1,068	47	156,162	52,808 10
DeKalb,	726	55	96,824	5,339 20
Dooly,	760	10	16,806	840 30
Dougherty,	550	40	155,793	10,331 57
Early,	457	34	59,702	3,885 10
Echols,	161	14	11,092	554 60
Effingham,	492	3	35,039	3,730 00

INCOME TAX—*Continued.*

COUNTIES.	Property Tax Payers.	Income Tax Payers.	Profits above 8 per cent.	Tax on Profits.
Elbert,	878	180	84,590	15,343 50
Emanuel,	578	114	12,457	622 85
Fannin,				
Fayette,	601			
Floyd,				
Forsyth,				
Franklin,	689	3	11,564	828 20
Fulton,	1,761	274	2,840,115	316,907 07
Gilmer,				
Olasscock,	247	8	1,067	53 35
Glynn,	183	14	6,453	322 65
Greene,	905	20	505,651	119,910 18
Gordon,				
Gwinnett,	986	5	345,583	81,423 75
Habersham,	585	10	6,400	320 00
Hall,	881	39	28,573	1,428 65
Hancock,	750	128	445,768	67,015 10
Haralson,	372	3	7,280	364 00
Harris,	1,021	15	29,166	1,458 30
Hart,	662	5	2,240	112 00
Heard,	596	17	23,663	1,183 15
Henry,	1,019	241	188,062	10,752 35
Houston,	1,044	33	60,252	3,012 60
Irwin,	227	1	2,178	108 90
Jackson,	1,075	36	39,655	2,869 00
Jasper,	683	42	31,054	1,552 70
Jefferson,	849	10	5,193	259 65
Johnson,	272	8	17,976	898 80
Jones,	539	13	18,614	930 70
Laurens,	534	9	6,041	302 05
Lee,	441	40	214,426	21,171 85
Liberty,	499	5	3,885	194 29
Lincoln,	393	11	12,897	644 85
Lowndes,	552	9	29,287	1,786 35
Lumpkin,	344	2	800	40 00
Macon,	736	28	36,870	1,843 50
Madison,	519	7	6,961	348 05
Marion,	623	29	53,091	4,907 10
McIntosh,	214	6	21,439	1,071 97
Meriwether,	1,150	121	135,953	6,797 65
Miller,	196	22	22,269	1,113 45
Milton,				
Mitchell,	475	42	61,986	3,099 30
Monroe,				
Montgomery,	374	3	2,810	140 50

INCOME TAX—*Continued.*

COUNTIES.	Property Tax Payers.	Income Tax Payers.	Profits above 3 per cent.	Tax on profits.
Morgan,	669	9	46,074	4,553 70
Murray,				
Muscogee,	1,382	104	2,632,896	370,623 10
Newton,	1,207	40	178,500	23,078 45
Oglethorpe,	728	37	96,120	4,806 00
Paulding,				
Pickens,				
Pierce,				
Pike,	903	24	74,350	4,867 50
Polk,				
Pulaski,	765	3	8,560	428 00
Putnam,	646	41	367,947	71,032 32
Quitman,	311	15	61,571	4,803 55
Rabun,	319	1	200	10 00
Randolph,	864	76	226,479	12,903 67
Richmond,	2 054	190	5,270,041	954,496 22
Schley,	437	14	28,530	2,406 50
Scriven,	257	2	12,130	906 50
Spaulding,	884	63	144 366	9,093 30
Stewart,				
Sumter,	1,044	49	286,525	27,666 12
Talbot,	897	31	45,826	2,291 30
Taliaferro,	438	17	12,067	603 35
Tattnall,	487	9	12,544	627 20
Taylor,	567	7	12,435	621 75
Telfair,	299	7	12,697	634 85
Terrell,	655	54	57,500	3,175 00
Thomas,	1,007	67	208,062	13,633 57
Towns,	268	4	441	22 05
Troup,	1,356	66	296,614	29,056 70
Twiggs,	454	13	19,135	956 75
Union,	392	1	1,500	75 00
Upton,	787	23	637,050	147,591 64
Walker,				
Walton,	961	7	50,548	6,683 60
Ware,	226	9	31,259	1,813 20
Warren,	729	12	93,007	13,578 05
Washington,	1,166	69	91,719	5,883 95
Wayne,	193	6	5,032	251 60
Webster,	432	5	3,864	193 20
White,	381	1	1,500	75 00
Whitfield,				
Wilcox,	230	4	2,986	149 30
Wilkes,	756	32	59,241	3,217 02

INCOME TAX—*Continued.*

COUNTIES.	Property Tax Payers.	Income Tax Payers.	Profits above 3 per cent.	Tax on profits.
Wilkinson,	818	26	15,271	763 55
Worth,	364	11	5,757	287 85
	69,712	3,758	22,247,092	3,195,21706

It may be asked, if the Act already passed will not insure a fair return of profits and net incomes, &c., what amendments may be necessary in future? My reply is, that, if the Legislature really intends to tax Farmers, Mechanics and others who do not make it *their business* to purchase and sell lands, goods, wares and provisions, it should state it more clearly by *naming* them as well as Hotel Keepers, Express Companies, Railroad Companies, &c., or *not name any particular class*. And I would also suggest that the clauses in the Act for this year, making a failure to return, a Penitentiary offence, be repealed—for it only weakens the force of the Act. No Tax Receiver will attempt to send a man to the Penitentiary because he *failed* to make his Tax returns; and as it becomes his duty to prosecute a person, who is found in default, many Receivers will not return a man in default, but will let him go “scot free” rather than prosecute and attempt to send him to the Penitentiary for not making his returns.

I am free to confess, that for the past two or three years, I have felt satisfied that there has been so much fraud and hard swearing, or to say the least of it, so many different opinions relative to Income Tax Returns, I have but little partiality for the system. So far as my observation extends, only a few whose business was such they could not hide, if they would, have paid most of this Tax. The Factories, the regular business man, or trader, and now and then an unsophisticated honest man, not a regular trader, pays the tax, but the real sharper, or monopoliser, and speculator who does no *regular business*, but buys up produce, &c., and holds it up for high prices, gets off by dodging the Receiver, or by claiming to have made no profits above 8 per cent. Under all these circumstances, then, I think all the taxes would be much more equitably levied if placed entirely upon the *ad valorem* system. If, however, the Legislature should deem it best to continue to raise revenue from Income or profits, I would respectfully suggest that it take up the subject in the early part of the session, so as to enact more perfect Acts than those of 1863 and 1864.

The Tax on Banks.

By an act of the 19th Dec. 1817, Banks were required to pay 31 1-4 cents on the \$100 of Capital Stock *paid in*, until 1841, when an Act was passed increasing the tax 25 per cent. making the tax on Banks 39 1-16th cents on the \$100 of Capital paid in. Thus in 1856 and 1857, when individuals paid 6 1-2 and 7 1-2 on the \$100, the Banks paid 39 1-16th cents on the \$100. But in December 1863, it appearing evident that individuals or the tax payers generally, would have to pay about double the tax of Banks, unless the tax on Banks was increased, the last Legislature attempted ^{to remedy} ~~to~~ ^{to} ~~remedy~~ this inequality, by passing the following section, in the Act providing for the support of Indigent Soldiers' Families for the year 1864, viz :

SEC. 10. *Be it further enacted*, That the several banking corporations, and all incorporated companies using banking privileges of this State, are hereby subject and liable to pay such an *ad valorem* tax upon their capital stock, assets, real and personal property, as is laid upon the taxable property of the tax-payers of this State ; said payments to be made directly to the Comptroller General of this State ; and in assessing said taxes, the Comptroller General shall levy the same tax upon said corporations as is levied upon all other property ; *provided*, that the taxes raised under this section shall become a part of the appropriation made by this act. —[See Act of Dec. 14, 1863.]

In thus attempting to put the Banks upon an equality with tax payers generally, the Banks contend that the Legislature overshot the mark and taxed them wrongfully. Had the Legislature merely taxed the "Assets and real and personal property" of the Banks, this would have been in accordance with the tax "laid upon the taxable property of the tax payers of this State"—it would only have taxed the Banks upon the *property* they *owned*, and I think this would have been right. But when the Legislature also taxed the Capital Stock of the Banks, it also taxed a part of what they *owed*—it taxed a part of their "*indebtedness*." And in *this*, I think the Banks have been wrongfully taxed. Then Banks are, by law, required to keep their Capital Stock intact, to do business or, to loan money, &c., and the "Assets, real and personal property, held by the Banks are *but the proceeds* of their *Capital Stock*, the circulation of their bills and such deposits as they may have on hand, and the Banks hold these "Assets, and real and personal property" to pay the Capital Stock, or bills in circulation, and deposits, which in every instance largely exceeds the Capital Stock originally paid in. Therefore if the Assets be taxed I hardly think the Capital Stock ought to be taxed. It would be about as fair to tax the amount of circulation of its bills

and the deposits in the Banks, as to tax the Capital Stock, for the "Assets and real and personal property" of all Banks proceed from these items.

The tax laws of this State do not permit the Banks or others to seek relief through the Courts—on the other hand, if the Banks suffer themselves to be declared in default by the Comptroller General, and that officer should issue an execution against any one of them, their charter is declared forfeited by the 801st section of the Code. Under this state of things, the Banks having made their returns and appealed to your Excellency to suspend the collection of said tax, and your Excellency having directed me to suspend until the meeting of the Legislature the collection of the tax on the Capital Stock of the Banks, and as I have been notified that they will look to the ensuing Legislature for relief, as one intimately acquainted with and connected with the subject, I have deemed it but proper to allude to it in the manner above.

Undervaluation of Property.

Under the present tax laws the Comptroller General has no authority to have returns of property taken over again, where a Receiver of Tax Returns sends his Book to this office, with property given in far below its value. The only remedy is in the 839th section of the Code, which authorizes your Excellency to dismiss from office "any defaulting Tax Collector or Tax Receiver failing or refusing to do their duty." *In case this is done, the whole return goes by the board, and another appointment is required to be made.* The Receivers of the counties of Monroe and Stewart having made their returns, and these returns showing the property of their counties to be returned at only about half the value of property returned in most of the other counties in the State, your Excellency felt it to be your duty to vacate the commissions of said officers and ordered the returns to be taken over again—and but for the State being invaded, &c., I should have advised your Excellency to dismiss from office several others, who, from their returns, seemed to know but little of the market value of property. But, as many of these delinquencies, in permitting property returned below its market value, result more from a want of proper knowledge of the law and their duties than from a disposition to act corruptly or do wrong, and as a dismissal from office is rather a harsh punishment to one honestly trying to do his duty, and yet fails in the first instance to come up to the law, I would respectfully suggest that the law be so amended as to authorize the Governor or Comptroller General, if they think proper, in case a Receiver does not make proper returns, to require him to take them over again, instead of dismissing him from office.

Annexed, will be found my report to your Excellency, in August last, in relation to the tax returns of Monroe and Stewart, and other counties, and the action of your Excellency and this office in relation to the same.

All of which is respectfully submitted.

PETERSON THWEATT,
Comptroller General.

*In relation to the Tax Returns of Monroe and Stewart counties,
in 1864.*

COMPTROLLER GENERAL'S OFFICE, }
Milledgeville, Aug. 23, 1864. }

His Excellency, Joseph E. Brown:

SIR:—In looking over the returns of the various Receivers of Tax Returns, lately received at this office, I regret much to say, that I discover that there will be a degree of inequality in the levying and collection of the taxes of the State this year, truly mortifying and disgusting to every lover of fair play. In many instances, this has been produced by the various diversity of opinion of tax payers, governed, no doubt, in many cases, by self-interest or a desire to pay as little tax to the Government as possible; and in other instances governed by a want of proper knowledge of the value of property by tax-payers. But the law having required the Receivers of Tax Returns to learn the value of property generally before receiving returns, or rather it having made it the duty of this officer to scrutinize each return "carefully," and if in his judgment he should find the property embraced in the return, or any portion of it, returned "*below its value*," to "*assess and value*" it at once, &c., and unless arbitrators reversed his valuation, it was to stand: had all the Receivers of Tax Returns in the various counties performed their duty faithfully, much of this inequality would not have existed. There is *prima facie* evidence that a very large number have not come up fully to the law, while there is the strongest kind of evidence that some of them are either incompetent and unfit to hold the office of Receiver of Tax Returns, or they have grossly (if not intentionally) neglected their duties under the law. The greatest dereliction of duty I find in the large and wealthy counties of Stewart and Monroe. While the *increased* returns of the value of property since 1863, has been, in the whole State, from 85 to 90 per cent., the county of Stewart only shows an increase of a fraction over 23 per cent., and Monroe only a fraction over 12 per cent.—the former only showing an increase in the value of *taxable* property of \$2,840,533, when it ought to have been \$10,266,642, and the latter showing only an increase in value of taxable property of \$2,051,712, when it ought to have been \$14,433,805. The county of Stewart, therefore, by the neglect of duty of its officer, or careless swearing of its people generally, depriving the State of about \$74,000 of tax justly due from it; and the county of Monroe, from the same cause, depriving the State of about \$123,000 due from it—provided these counties are only required to pay on their property the average increased value in the whole State. But if we require Stewart county to pay in accordance with the counties surrounding her, she would be properly due the State about \$92,000 more than she will pay, if the present return be permitted to stand, for the counties of Chattahoochee, Marion, Webster and Quitman, immediately around her, collectively average more than 100 per cent. upon last year. The average value of slaves in these counties collectively is \$1,974, while the average value of slaves in Stewart is but \$930. The average value of slaves in the whole State (from the returns already received) is about \$1,761, while the average value of slaves in Monroe is but \$1,176. The average value of slaves in the county of Telfair is \$2,920. Thus it will be seen, that while the little county of Telfair, a pine woods county whose lands are not very productive, is required to pay \$29 20 for each slave, because her Tax Receiver and her people attempted to come up in good faith to the requirements of the law, the counties of Stew-

art and Monroe, whose lands are about the best and most productive in lower and middle Georgia, are made to pay, one \$9 39 on its slaves, and the other \$11 76 on its slaves. The county of Telfair paying more than three times as much as the county of Stewart on the same kind of property, and nearly three times as much as the county of Monroe. Surely this disparity in the payment of taxes ought to be corrected, if possible. The county of Union makes nearly as bad a showing as Monroe, and Stewart, its increase being only about 26 per cent., and its slaves only averaging \$1,021. But when it is recollected that this county joins part of East Tennessee and has been visited now and then for the past twelve or fifteen months by the enemies, &c., there is some excuse for their returns. But there is no excuse for the returns of Monroe and Stewart, and but little, if any, excuse for the low returns of slaves in Lincoln, the average value being only \$1,074; or Jefferson, the average value being only \$1,067; or of Banks, the average value being only \$1,614; although the general return of these counties is a little better, being from 40 to 50 per cent., over the return of last year.

While then, from the returns received, I think the State would be benefitted next year at least, by removing from office a respectable number of these officers, who seem not to have complied with the law, in raising the value of property, when they found it returned "below its value," yet it is difficult, in most of the cases, to decide positively as to *their* neglect of duty; but the falling off is so great in both Stewart and Monroe counties, and the evidence so strongly corroborates the belief that the Receivers of Tax Returns in these counties have trifled with and neglected the law, in receiving the returns of property, that I think it would not be wrong to declare their returns a *failure*, and to remove them from office, and have the returns taken again for these two counties—even should your Excellency, from public necessity, deem it proper not to go further, and dismiss from office others, and have their returns, too, taken over again.

Very Respectfully,

PETERSON THWEATT.

EXECUTIVE DEPARTMENT, }

Milledgeville, August 23d, 1864. }

Upon the within statement of the Comptroller General, I hereby reject the returns made in Monroe and Stewart counties, and order them in accordance with the requirements of the law, and I hereby order that the commissions of the Receivers of Tax Returns of both of said counties, be, and the same are hereby vacated, for failure to do their duty; and it is further ordered, that the Inferior Court in each of said counties proceed to appoint another person as Receiver of Tax Returns, and that the person so appointed proceed immediately to take the tax returns for said county, in conformity to instructions issued by the Comptroller General, under the law.

JOSEPH E. BROWN.

COMPTROLLER GENERAL'S OFFICE, }

Milledgeville, Aug. 23, 1864. }

To the Justices of the Inferior Court of Stewart County:

GENTLEMEN:—Enclosed you will find my report to the Governor relative to the failure of duty of the Receiver of Tax Returns of Monroe, Stewart, and other counties, and enclosed also you will find the order of the Governor, removing from office the Receiver of Tax Returns of Monroe and Stewart counties, in accordance with the requirements of the 839th section of the Code, and ordering the returns for these counties to be taken over again. By the 841st section of the Code, it is made the duty of the Justices of the Inferior Court, at this time, to fill these vacancies. It is hoped that your honorable body will immediately fill the vacancy in your county, and notify this office when the necessary instructions and books will be sent the officer appointed by you. You will take bond for about \$120,000, that being about half the amount that ought to be collected from Stewart county under an assessment of one per cent., if her people should give in their property according to the *averaged return of the other counties in the State*.

And that your honorable body and the people of your county may see how your Receiver of Tax Returns, and the Receiver of Tax Returns of Monroe county, have discharged their duties, I have concluded to furnish you, below, with the returns,

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last and this year, of the counties adjoining and surrounding the counties of Monroe and Stewart, in relation to two items of taxation, viz : Slaves and Land:

Returns of Land—Average Value per Acre.

Counties.	1863.	1864.	Increase on 1863.
Butts.....	\$6 76	\$11 73	73 per cent.
Bibb.....	4 21	7 78	84 "
Crawford.....	7 72	11 67	51 "
Jasper.....	7 38	13 61	84 "
Jones.....	6 24	14 41	139 "
Pike.....	8 84	15 43	74 "
Spalding.....	6 49	15 60	131 "
Upson.....	8 51	13 21	54 "
Chattahoochee.....	8 10	12 97	59 "
Marion.....	6 74	13 10	94 "
Quitman.....	9 08	16 03	78 "
Webster.....	8 93	17 03	90 "
Average increase.....			83 per cent.
Monroe.....	8 49	10 20	20 per cent.—Rejected.
Stewart.....	7 93	11 70	47 " —Rejected.

Return of Slaves—Average Value in each County.

Counties.	1863.	1864.	Increase on 1863.
Butts.....	\$ 878	\$1,178	68 per cent.
Bibb.....	974	1,952	100 "
Crawford.....	869	1,379	53 "
Jasper.....	981	1,799	61 "
Jones.....	824	1,131	98 "
Pike.....	953	1,891	98 "
Spalding.....	758	1,511	99 "
Upson.....	1,007	1,962	94 "
Chattahoochee.....	864	1,752	102 "
Marion.....	956	1,999	109 "
Quitman.....	899	2,086	132 "
Webster.....	963	1,959	103 "
Average increase.....			93 per cent.
Monroe.....	983	1,176	19 per cent.—Rejected.
Stewart.....	804	930	15 " —Rejected.

From the returns thus far received, the average value of slaves throughout the State is about \$1,761—but for the farther information of yourselves and others, I give you the following counties that have returned their slaves, big, little, old and young, at an average value of more than \$2,000, viz :

Baker,	\$2,024	Henry,	2,028	Telfair,	2,926
Brooks,	2,384	Lee,	2,112	Thomas,	2,466
Clarke,	2,245	Meriwether,	2,195	Troup,	2,012
Cline,	2,149	Quitman,	2,086	Twigg,	2,156
Colquitt,	2,272	Sumter,	2,228	Wilcox,	2,105
Coweta,	2,075	Talbot,	2,209	Worth,	2,139
Fulton,	2,296	Tattnall,	\$2,987		
Glascock,	\$2,423	Taylor,	2,970		

When you shall have read this paper, please hand it (or a copy of the same) to the Receiver of Tax Returns you may appoint, that he may take it with him, while performing his duties, and explain, if necessary, to the people of your county, why the Governor has felt it his duty to reject the returns of the former Receiver, and why he has ordered the returns to be taken over again.

Very respectfully,

PETERSON THWEATT.

The above report and instructions were also sent to the Justices of the Inferior Court of Monroe county.

42 PART I—COMPTROLLER GENERAL'S REPORT.

*The Treasurer in account with the State of Georgia for Receipts
to-wit: From the 16th Oct. 1863, to the*

Dr

Folio

6	To balance in Treasury, Oct. 15, 1863.....	\$2,099,603 44
32	General Tax, 1863.....	1,505,707 05
167 (o)	Income Tax 1863	455,593 98
33	General State & Income Taxes 1864.	767,839 43
191 (o)	General Tax 1860.....	15 00
32	General Tax 1862.....	152 13
59	Tax on Banks.....	302,004 51
61	Tax on Rail Roads.....	14,348 89
72	Foreign Insurance Companies.....	8,635 11
45	Foreign Bank Agencies.....	506 86
42	Net earnings Western & Atlantic Railroad.....	235,000 00
22	Dividend on Atlantic & Gulf Rail road Stock.....	56,000 00
58	Dividend on Bank Stock.....	37,285 00
22	Dividend on Insurance Stock,.....	121 39
21	Collections on Central Bank Assets	548 52
21	Money refunded on Chattahoochee River Appropriation.....	18,004 00
367 (o)	Money refunded on \$5,000,000 Military Appropriation 1862.....	75,000 00
367(o)	Money refunded on Flint River Appropriation.....	14,743 35
31 (o)	Money refunded on Fund authorising making of Salt.....	10,632 90
23	Issue of Georgia Treasury Notes....	8,895,000 00
24	Issue of Georgia Change Bills.....	937,782 00
6	Total,	\$15,434,523 56

*and Disbursements at the Treasury for the fiscal year 1864,
15th Oct. 1864, both days inclusive.*

	BY WARRANTS.	CR.
Folio 16	On Civil Establishment 1862	1,250 00
18	“ “ “ 1863	26,708 32
19	“ “ “ 1864	49,283 93
66	“ Contingent Fund 1863....	10,408 99
66	“ “ “ 1864....	19,768 62
70	“ Educational Fund 1862....	1,502 00
71	“ do do 1863....	135,844 00
43	“ \$350,000 Appropriation for purchase, of Arms.....	52,975 26
50	“ \$1,000,000 Appropriation for 1863.....	668,021 95
50	“ \$3,000,000 Appropriation for 1864.....	1,673,237 51
1	“ Soldiers Clothing Fund for 1863.....	100,000 00
1	“ Soldiers Clothing Fund for 1864.....	2,499,010 60
11	“ Legislative Pay Roll in 1863 & 1864.....	100,436 30
5	“ Small Pox Fund.....	62,470 00
52	“ Over payments 1864.....	10,235 66
68	“ Printing Fund, 1863.....	756 25
69	“ Printing Fund, 1864.....	35,337 72
47	“ Public Debt.....	133,758 80
2	“ Soldiers' Family Fund for 1863.....	795,313 85
3	“ Soldiers Family Fund for 1864.....	3,685,991 39
.55	“ Special Appropriations.....	3,226,124 79
		<hr/>
		\$13,288,435 94
To balance in Treasury Oct. 15, 1864		2,146,077 62
		<hr/>
7	Total.....	\$15,434,523 56

Abstract of Appropriations, Warrants Approved and Balances undrawn, October 15th, 1864.
CIVIL ESTABLISHMENT FOR 1862.

Approved.	No.	Date of	In whose favor drawn	Object drawn	Amount.	Total.
1862.						
Jan. 7	670	Aug 1	O. A. Bull,	For his 3rd quarter's salary as Judge Sup'r Courts,	625 00	
do 7		Nov. 1	O. A. Bull,	do do do do	do	625 00—1,250 00
1863.						
1863.						
Oct. 17	873	Aug. 1	M. Kendrick,	For 3d quarter's salary as Solicitor General,	56 25	
Nov. 5	9	Nov. 2	T. M. Bradford, Cap.	do 4th do do of State House Guard,	300 00	
do 12	18	Nov. 2	Iverson L. Harris,	do do do do Judge Superior Court,	625 00	
do 3	671	May 1	A. D. Hammond,	do do 2d do Solicitor General,	56 25	
do 3	36	Nov. 2	A. D. Hammond,	do 4th do do do	56 25	
do 4	858	Aug. 1	W. M. Sessions.	do 3d do do Judge Superior Court,	625 00	
do 4	27	Nov. 2	W. M. Sessions,	do 4th do do do	625 00	
do 4	46	Nov. 2	W. H. Dasher,	do 4th do do Solicitor General,	56 25	
do 6	10	Nov. 2	J. H. Lumpkin,	do 4th do do Judge Supreme Court,	875 00	
do 6	21	Nov. 2	D. A. Walker,	do 4th do do do Superior do	625 00	
do 6	14	Nov. 2	W. B. Flemming,	do 4th do do do	625 00	
do 10	339	Nov. 2	S. P. Thurmond,	do 1st do do Solicitor General,	56 25	
do 10	669	May 1	S. P. Thurmond,	do 2d do do do	56 25	
do 10	862	May 1	S. P. Thurmond,	do 3d do do do	56 25	
do 10	32	May 1	S. P. Thurmond,	do 4th do do do	56 25	
do 11	29	May 1	J. T. Clark,	do do do Judge Superior Court,	625 00	

CIVIL ESTABLISHMENT, 1863.—Continued.

Dec 18	2	Nov	2	H. H. Waters,	For 4th	qr's	sal'r	as	Sec. Ex. Department,	337 50
do 21	31	Nov	2	W. W. Montgomery,	do 4th	do	do	do	Solicitor General,	56 25
do 22	34	Nov	2	E. P. Edwards,	do 4th	do	do	do	do	56 25
do 30	837	Aug	1	H. C. Wayne,	do 3d	do	do	do	Adjutant General,	750 00
do 30	7	Nov	2	H. C. Wayne,	do 4th	do	do	do	do	750 00
1864.										
Jan 7	331	Feb.	1	O. A. Bull.	do 1st	do	do	do	Judge Superior Court,	625 00
do 7	659	May	1	O. A. Bull,	do 2d	do	do	do	do	625 00
do 7	854	Aug	1	O. A. Bull,	do 3d	do	do	do	do	625 00
do 7	23	Nov	2	O. A. Bull,	do 4th	do	do	do	do	625 00
1863.										
Feb 13	344	Feb	13	L. P. D. Warren,	do 1st	do	do	do	Solicitor General,	56 25
do 13	673	May	1	L. P. D. Warren,	do 2d	do	do	do	do	56 25
do 13	867	Aug	1	L. P. D. Warren,	do 3d	do	do	do	do	56 25
do 13	39	Nov	2	L. P. D. Warren,	do 4th	do	do	do	do	56 25
do 19	851	Aug	1	Jno. D. Floyd,	do 3d	do	do	do	Judge Superior Court,	625 00
do 19	20	Nov	2	Jno. D. Floyd,	do 4th	do	do	do	do	625 00
do 20	13	Nov	2	Geo. N. Lester,	do 4th	do	do	do	Reporter Sup'e Court,	250 00
do 24	33	Nov	2	W. A. Lofton,	do 4th	do	do	do	Solicitor General,	56 25
Mar 3	850	Aug	2	O. A. Lochrane,	do 3d	do	do	do	Judge Superior Court,	625 00
do 3	25	Nov	2	O. A. Lochrane,	do 4th	do	do	do	do	625 00
do 11	16	Nov	2	Thomas W. Thomas,	do 4th	do	do	do	do	625 00
April 29	657	May	1	E. H. Worrill,	do 2d	do	do	do	do	416 66
April 29	852	Aug	2	E. H. Worrill,	do 3d	do	do	do	do	625 00

1864.				CIVIL ESTABLISHMENT FOR 1864.			
Jan'y 7	258	Jan'y 7	O. A. Bull,	For his sal'y as Judge Sup'r Ct from Nov. 1st '63, to 13th Dec'r 1863, inclusive,	298	61	
"	23	427	"	"	"	"	
"	23	427	"	W. M. Sessions,	"	"	
Feb'y 1	454	Feb'y 1	T. M. Bradford,	For 1st qr. pay of State House Guard, to 15th Jan'y 1864,	512	55	
do 2	446	do 1	H. H. Waters,	do do do salary Sec'y of Ex. Dep't,	600	00	
do 2	473	do 1	Geo. D. Rice,	do do do Judge Jup'r Court,	516	70	
do 2	451	do 1	Peterson Thweatt,	do do do Comptroller Gen'l,	625	00	
do 2	450	do 1	N. C. Barnett,	do do do Sec'y of State,	657	53	
do 2	447	do 1	J. B. Campbell,	do do do do Ex. Dep't,	631	66	
do 2	485	do 1	L. P. D. Warren,	do do do Solicitor General,	516	70	
do 2	468	do 1	D. A. Walker,	do do do Judge Sup'r Court,	56	25	
do 3	461	do 1	J. S. Hook,	do do do do do	625	00	
do 3	464	do 1	Iverson L. Harris,	do do do do do	625	00	
do 11	462	do 1	Thos. W. Thomas,	do do do do do	625	00	
do 12	463	do 1	A. H. Hansell,	do do do do do	625	00	
do 13	478	do 1	W. W. Montgomery,	do do do do do	625	00	
do 13	471	do 1	R. H. Clark,	do do do do do	56	25	
do 15	455	do 1	S. J. Howard,	do do do do do	625	00	
				Cl'k in Comp. Gen'l's office from 7th Dec'r 1863,	383	56	
do 19	463	do 1	N. L. Hutchings,	do do do Judge Sup'r Court,	625	00	
do 19	466	do 1	Jno. J. Floyd,	do do do do do	625	00	
do 24	459	do 1	Geo. N. Lester,	do do do Rep'r of Sup'rme Court from 1st Nov. to 13th Nov. 1863,	35	01	

CIVIL ESTABLISHMENT FOR 1864.—*Continued.*

Feb'y	24	480	Feb'y	1	W. A. Lofton,	For 1st	qr's salary	Solicitor Gen'l,	56 25
do	27	458	do	1	C. J. Jenkins,	do do	do do	Judge Sup'me Court,	\$75 00
do	27	476	do	1	J. T. Clark,	do do	do do	do Sup'r do	625 00
Mar	1	456	do	1	J. H. Lumpkin,	do do	do do	do Sup'me do	875 00
do	1	457	do	1	John Peabody,	do do	do do	do Solicitor Gen'l,	56 25
do	3	460	do	1	W. B. Fleming,	do do	do do	do Judge Sup'r Court,	625 00
do	3	472	do	1	O. A. Lochran,	do do	do do	do do do	625 00
do	3	475	do	1	L. H. Featherston,	do do	do do	do do do	625 00
do	9	449	do	1	John Jones,	do do	do do	do State Treasurer,	598 29
do	9	481	do	1	E. P. Edwards,	do do	do do	do Solicitor Gen'l,	56 25
do	9	467	do	1	E. H. Warrell,	do do	do do	do Judge Sup'r Court,	625 00
do	9	457	do	1	R. F. Lyon,	do do	do do	do Sup'me do	875 00
do	31	445	do	1	Joseph E. Brown,	do do	do do	do Governor of Georgia,	1,090 00
do	31	453	do	1	Joseph M. Brown,	do do	do do	do Messenger Ex. Dep't,	150 00
Ap'l	28	483	do	1	A. D. Hammond,	do do	do do	do Solicitor Gen'l,	56 25
May	2	782	do	1	I. L. Harris,	do 2nd	do do	do Judge Sup'r Court,	625 00
do	2	772	do	1	T. M. Bradford,	do do	do do	do pay of State House Guard,	600 00
do	3	785	do	1	E. H. Worrell,	do do	do do	do salary Judge Sup'r Court,	625 00
do	3	797	do	1	W. A. Lofton,	do do	do do	do do Solicitor General,	56 25
do	4	790	do	1	Geo. D. Rice,	do do	do do	do Judge Sup'r Court,	625 00
do	4	786	do	1	D. A. Walker,	do do	do do	do do do	625 00
do	5	773	do	1	S. J. Howard,	do do	do do	do Cl'k Comp. Gen'l's office,	625 00
do	5	766	do	1	H. J. G. Williams,	do do	do do	do Rec'g Cl'k Ex. Dep't,	625 00
do	6	765	do	1	J. B. Campbell,	do do	do do	do Sec'y Ex. Dep't,	625 00

do	6	777	do	1	Greenlee Butler,	do	salary as Rep'r of Sup'e C't from 13th Nov. 1863, to 1st May, 1864,	464 39
do	6	769	do	1	Peterson Thweatt,	do	salary as Comp. Gen'l,	750 00
do	6	469	do	1	B. H. Bigham,	do	do Judge Superior Court,	332 88
do	6	787	May	2	B. H. Bigham,	do	do do	625 00
do	6	779	do	2	S. S. Hook,	do	do do	625 00
do	16	778	do	2	W. A. Fleming,	do	do do	625 00
do	16	776	do	2	C. J. Jenkins,	do	Sup'me do	875 00
do	16	764	do	2	H. H. Waters,	do	do Sec'y Ex. Dep't,	625 00
do	17	788	do	2	R. H. Clark,	do	do Judge Sup'r Court,	625 00
do	19	763	do	2	Joseph E. Brown,	do	do Governor of Georgia,	1,000 00
do	19	771	do	2	J. M. Brown,	do	do Messenger Ex. Dep't,	150 00
do	24	774	do	2	J. H. Lumpkin,	do	do Judge Supreme Court,	875 00
do	24	795	do	2	W. W. Montgomery,	do	do Solicitor Gen'l,	56 25
do	27	793	do	2	J. T. Clark,	do	do Judge Sup'r Court,	625 00
do	27	800	do	2	A. D. Hammond,	do	do Solicitor Gen'l,	56 25
do	30	792	do	2	L. H. Featherston,	do	do Judge Sup'r Court,	625 00
June	1	783	do	2	A. H. Hansell,	do	do do	625 00
July	9	1,120	Aug.	1	W. A. Lofton,	do	do Solicitor Gen'l,	56 25
Aug.	9	1,095	do	1	T. M. Bradford,	do	State House Guard,	600 00
do	9	1,086	do	1	Joseph E. Brown,	do	Governor of Georgia,	1,000 00
do	9	1,094	do	1	J. M. Brown,	do	Messenger Ex. Dep't,	150 00
do	10	1,059	do	1	H. J. G. Williams,	do	do Sec'y Ex. Dep't,	625 00
do	12	781	May	2	N. L. Hutchins,	do	do Judge Sup'r Court,	625 00
do	12	1,104	Aug.	1	N. L. Hutchins,	do	do do	625 00

CIVIL ESTABLISHMENT FOR 1864.—*Contd.*

Aug. 13	1,096	Aug.	1	S. J. Howard,	For 2d yrs salary as	Comp. Gen'l's Office,	625 00
do 13	1,105	do	1	I. L. Harris,	do do do do	Cl'ke Sup'r Court,	625 00
do 14	1,109	do	1	D. A. Walker,	do do do do	do do	625 00
do 15	804	May	1	Jno. Peabody,	do do do do	Solicitor Gen'l,	56 25
do 15	1,127	Aug.	1	Jno. Peabody,	do do do do	do do	56 25
do 17	775	May	2	R. F. Lyon,	do 3d do do	Judge Sup'm'e Court,	875 00
do 17	1,095	Aug.	1	R. F. Lyon,	do 2d do do	do do	875 00
do 17	767	May	2	Jno. Jones,	do 3d do do	State Treasurer,	750 00
do 17	1,090	Aug.	1	Jno. Jones,	do 2d do do	do do	750 00
do 17	1,092	do	1	Peterson Thweatt,	do do do do	Comp. Gen'l,	750 00
do 19	1,088	do	19	J. B. Campbell,	do do do do	Sec'y Ex. Dep't.	625 00
do 19	789	May	2	O. A. Lochrane,	do 2d do do	Judge Sup'r Court,	625 00
do 19	1,112	Aug.	1	O. A. Lochrane	do 3d do do	do do	625 00
do 24	1,087	do	1	H. H. Water,	do do do do	Sec'y Ex. Dep't,	625 00
do 26	1,102	do	1	J. S. Hool,	do do do do	Judge Sup'r Court,	875 00
do 30	1,097	do	1	J. H. J. Ampkin,	do do do do	do Sup'm'e do	56 25
Sep. 6	482	Feb.	1	S. B. Spencer,	do 1st do do	Solicitor Gen'l,	56 25
do 6	799	May	2	S. B. Spencer,	do 2d do do	do do	56 25
do 6	1,122	Aug.	1	S. B. Spencer,	do 3d do do	Judge Sup'r Court,	625 00
do 7	1,101	Aug.	1	W. B. Fleming,	do do do do	do do	625 00
do 16	1,106	do	1	A. H. Hansell,	do do do do	do do	625 00
do 30	1,113	do	1	Geo. D. Rice,	do 3d do do	do do	56 25
Oct. 3	798	May	1	E. P. Edwards,	do 2d do do	Solicitor Gen'l,	56 25

do	3	1,121 Aug.	1	E. P. Edwards,	do	3d do	do	Solicitor Gen'l,		56 25
do	8	1,116 do	1	J. T. Clark,	do	do do	do	Judge Sup'r Court,		625 00
do	8	802 May	1	L. P. D. Warren,	do	2d do	do	Solicitor Gen'l,		56 25
do	8	1,125 Aug.	1	L. P. D. Warren,	do	3d do	do	do		56 25—49,283 93
<hr/>										
Balance undrawn Oct. 15, 1864, CONTINGENT FUND, 1863. <hr/>										
1863.		1863.		Amount appropriated,						20,000 00
Oct. 26	1075	Oct. 26	J. I. C. Catoosa Co.	For relief Indigent persons in Catoosa County,					2,000 00	
Nov. 14	114	Nov. 14	N. J. Hammond,	do Professional services in Superior Court of the State, drawn by order of the Governor,					643 70	
do	24	135	do	Junius Hillyer,	do	Fec in three Habeas Corpus cases in the Superior and Inferior Courts,			1,000 00	
Dec. 12	200	Dec. 12	P. M. Compton,	Ag't do Insurance on State House to 12th Dec. 1864,					753 00	
do	14	207	do	C. W. Hancock,	do	Advertising in Sumter Republican,			15 00	
do	15	223	do	M. Dwinell,	do	Publishing Gov. Brown's proclamation for S,000 troops, in Rome Southerner,			27 00	
do	15	206	do	Augusta Consti- } tutionalist, }	do	Advertising to Sep. 1863, and subscription to 14th March 1864, as per bill filed,			238 25	
do	16	238	do	N. C. Barnett, }	do	Wood purchased for use of State House, Sec. of State, }			420 00	
do	21	239	do	Dr. Joseph J. Ridley	do	Services as Chaplain to the Senate during Session of 1863,			200 00	
do	28	249	do	H. H. Waters,	do	Three copies of Public Laws for each county in the State,			792 00	

CONTINGENT FUND, 1863.—*Continued.*

1864. Jan. 4	248	Dec. 28	E. Waitzfelder,	For Merchandize furnished Ex. Mansion, 1862,	65 70
do 5	255	Jan. 5	E. S. Candler, P. M.	do Postage for quarter ending 31st Dec. 1863,	1,051 67
do 14	405	do 14	C. G. Talbird,	do 4th qr's salary as Inspector of Penitentiary, for 1863,	125 00
do 22	424	do 22	Wier Boyd,	do Advertising proclamation relative to impressments, in Signal.	18 00
do 26	434	do 22	M. Dwinell,	do Advertising in Rome Courier as per acc't filed,	46 75
do 27	435	do 27	A. W. York, Manager,	do Telegraph Account at Marietta,	38 16
do 28	439	do 28	Robert Parsons,	do Telegraph dispatches sent from Atlanta by the Governor,	19 60
Feb. 5	523	Feb. 5	J. A. Sledge,	do Advertising in Southern Banner to 30th Sep. 1863,	164 00
do 9	550	do 9	W. F. Groves, P. M.	do Postage on letters, &c., received at Marietta,	220 50
do 12	573	do 12	John G. Park,	do Hire of Ben (a slave) to attend to State House 1863,	110 00
do 13	581	do 13	J. J. Pearce,	do Reward offered for Spencer (a slave) from Hancock Jail,	200 00
do 22	591	do 22	Robert Parsons,	do Telegraph dispatches sent by Gov. Brown from Atlanta in January,	17 50
do 22	597	do 22	L. F. W. Andrews,	do Advertising proclamation in Daily Confederate to 8th Dec. 1863,	42 00

CONTINGENT FUND, 1864.— <i>Continued.</i>					
June 3	951	June 3	C. B. Munday Operator, }	Telegraphic dispatches to & from Gov. B. and Adj't Gen's Office from 1st Sep. 1863 to 31st May, 1864,	1,036 84
do 17	973	do 17	H. L. Flash,	do Advertising Gov's proclamation 28th May 1864, in Daily Macon Confederate,	12 00
do 17	974	do 17	N. J. Moore,	do Two Books furnished Ex. Dep. as per bill,	1,004 25
do 23	985	do 23	Theodore Blois,	do Adv. from April 29th 1864, to May 31st 1864, in Savannah Morning News,	94 00
July 2	1,009	July 2	C. B. Munday, } Operator, }	do Telegraphic dispatches to & from Adj't Gen's Office for June 1864,	114 59
do 4	1,014	do 4	E. S. Candler, P. M.	do Postage for quarter ending 30th June 1864,	1,511 48
do 6	1,021	do 6	Macon Daily Confederate, }	do Publishing Governor's proclamation 25th June 1864,	20 00
do 6	1,022	do 6	J. Haas, Agent,	do Express charges on freight to 29th June 1864,	30 00
do 6	1,018	do 5	C. G. Talbird,	do 1st and 2d quarters salary as Inspector of Penitentiary,	250 00
do 13	1,039	do 12	Columbus Enquirer,	do Publishing Gov's proclamation, &c., and subscription to 14th Oct. 1864,	239 75
do 14	1,042	do 14	Macon Telegraph,	do Publishing Gov's proclamations from Dec. 15th 1862, to June 27th 1864,	442 40
do 15	1,046	do 15	Atlanta Intelligencer,	do Advertising from Dec. 30th 1863, to June 24th 1864,	172 75
do 15	1,047	do 15	Independent South,	do Publishing Gov's proclamation to Civil and Military Officers April 1864,	40 00

do 16 1,049	do 16	Columbus Times,	do Publishing Gov's proclamation, July 1864,	114 00
Aug 10 1,139	Aug 10	H. J. G. Williams,	do Expenses in going to Macon by order of the Governor,	39 50
do 22 1,152	do 22	Benjamin Oliver,	do Services in Heard Sup. Court as Attorney in case of State vs. Foster James for illegal distillation,	50 00
do 22 1,154	do 22	P. M. Compton, Ag't,	do Insurance on Ex. Mansion and out buildings in Southern Mutual Insurance Company, to 11th August 1865,	94 89
July 23 1,159	July 23	B. P. Stubbs, Tr.,	For fees in trial of four escape cases from the Penitentiary,	125 20
do 29 1,167	do 29	E. H. Pottle, Att'y,	do Services in prosecuting 2 cases under the Distilling Act in Monroe Co.,	200 00
Sep. 5 1,193	Sep. 5	Daily Confederacy,	do Advertising to July 29th 1864 as per account filed,	174 75
do 5 1,194	do 5	Chattanooga Rebel,	do Advertising to July 20th 1864 as per account filed,	106 50
Aug 24 1,168	Aug 24	Albany Patriot,	do Advertising proclamations, &c., as per bill filed,	93 00
do 24 1,165	do 24	Griffin Gazette,	do Advertising as per bill filed,	23 00
Sep 21 1,214	Sep 21	Southern Confederacy	do Advertising Gov's proclamation to Georgia Militia,	63 00
do 21 1,215	do 21	Columbus Times,	do Advertising to Sep. 12th 1864,	133 00
do 21 1,216	do 21	Georgia Weekly,	do Advertising Gov's proclamation to August 1st, 1864,	47 00

CONTINGENT FUND, 1864.—*Continued.*

Sep. 25 1,232	Sep. 28	R. W. Carswell,	For Pay of Counsel fees in 9 cases, the State vs. Usher <i>et al</i> for unlawful distillation in Richmond County,	900 00
Oct. 4 1,247	Oct. 4	J. H. Moorfield,	do Publishing Gov's proclamation from May 27th, to Sep. 9th, 1864, in Harris county Enterprise,	120 00
do 5 1,252	do 5	Daily Columbus Sun,	do Publishing Gov's Proclamation from 28th April to 18th Sep. 1864,	293 00
do 5 1,254	do 5	Christian Index,	do Publishing Gov's proclamation of 28th July 1864,	32 00
do 6 1,256	do 6	E. S. Candler, P. M.	do Postage and rent of box for quarter ending Sep. 30th, 1864,	1,339 06
do 15 1,410	do 15	C. G. Talbird,	do 3d quarter's salary as Inspector of Penitentiary,	125 00--19,768 62
Balance undrawn October 15, 1864,				<hr/> \$30,231 38

EDUCATIONAL FUND, OF 1862.

Balance undrawn, Oct., 15, 1863.

Dec. 14 151 Nov. 19 Ord'y Wayne

\$ 2,869 00

545 00

Jan. 12 67 Jan. 12 do Effingham

742 00

do do do do do do

do 14 78 Nov. 19 do Glynn

215 00

do do do do do do

1,502 00

1,367 00

Balance undrawn, Oct. 15th, 1864.

EDUCATIONAL FUND, 1864.

Amount Appropriated,

\$150,000 00

\$1,478

Co Amount Educational Fund due for 1863,

1,775

do

851

do

1,095

do

2,643

do

983

do

1,203

do

434

do

952

do

788

do

198

do

887

do

1,989

do

1,664

do

1864.

Jan. 12 283 Jan. 12 Ordinary of Catoosa

do 281 do Campbell

do 267 do Appling

do 270 do Banks

do 271 do Bartow

do 272 do Berrien

do 273 do Bibb

do 275 do Bryan

do 278 do Butts

do 279 do Calhoun

do 280 do Camden

do 286 do Chat'hoochee

do 288 do Cherokee

do 289 do Clarke

EDUCATIONAL FUND, 1863.— <i>Continued.</i>				Co. Amount Educational Fund due for 1863,		
Jan. 12	290	Jan. 12	Ordinary of Clay	do	do	690
do	291	do	Clayton	do	do	\$15
do	292	do	Clinch	do	do	777
do	293	do	Cobb	do	do	3,326
do	296	do	Colquitt	do	do	328
do	297	do	Coweta	do	do	1,914
do	300	do	Dawson	do	do	901
do	306	do	Echols	do	do	426
do	307	do	Effingham	do	do	614
do	309	do	Emanuel	do	do	950
do	310	do	Fannin	do	do	1,635
do	311	do	Fayette	do	do	1,256
do	295	do	Columbia	do	do	661
Jan. 14	330	do	Houston	do	do	1,310
do	308	do	Elbert	do	do	1,046
do	312	do	Floyd	do	do	1,612
do	313	do	Forsyth	do	do	1,699
do	315	do	Fulton	do	do	3,461
do	317	do	Glascock	do	do	351
do	318	do	Glynn	do	do	193
do	319	do	Gordon	do	do	2,280
do	320	do	Greene	do	do	1,023
do	322	do	Habersham	do	do	1,174
do	323	do	Hall	do	do	761

EDUCATIONAL FUND, 1863.—Continued.					Co. Amount Educational Fund due for 1863,	
Jan. 14	350	Jan. 12	Ordinary of Thomas	Upson	do	do
do	385	do	do	Walton	do	do
do	387	do	do	Ware	do	do
do	388	do	do	Warren	do	do
do	389	do	do	Wayne	do	do
do	391	do	do	Webster	do	do
do	392	do	do	White	do	do
do	393	do	do	Wilcox	do	do
do	395	do	do	Wilkes	do	do
do	396	do	do	Charlton	do	do
Jan. 16	284	do	do	Decatur	do	do
do	301	do	do	Pickens	do	do
do	359	do	do	Dougherty	do	do
Jan. 19	304	do	do	Gilmer	do	do
do	316	do	do	Lumpkin	do	do
do	342	do	do	Spalding	do	do
do	376	do	do	Hancock	do	do
Jan. 22	324	do	do	Baldwin	do	do
Jan. 23	269	do	do	Putnam	do	do
do	364	do	do	Coffee	do	do
do	294	do	do	Merriwether	do	do
Jan. 26	347	do	do	Whitfield	do	do
Jan. 27	374	do	do	Rabun	do	do
Feb 1	366	do	do			
						1,219
						1,299
						1,448
						484
						970
						299
						739
						921
						148
						959
						394
						2,381
						1,737
						901
						2,611
						1,594
						1,290
						812
						751
						700
						587
						1,551
						2,306
						835

EDUCATIONAL FUND, 1863.—*Continued.*

May 23	339	Jan. 12	Ordinary of Liberty	Co. Amount of Educational Fund due for 1863,	709
June 7	382	do	Troup	do	1,302
do	384	do	Union	do	1,234
Jun 30	333	do	Jasper	do	854
July 15	268	do	Baker	do	433
do	350	do	Mitchell	do	632
					135,844 00
					<hr/>
					\$14,156 00
ACADEMY FOR THE BLIND—For support of in 1863.					
1863.	1863.				\$3,000 00
Oct. 23	1072	Oct. 23	N. C. Munroe,	Balance undrawn Oct. 15, 1864,	
				for support of in 1863.	
				Balance undrawn Oct. 15, 1863,	
				Balance of appropriation to Georgia Academy	
				for the Blind,	3,000 00
					3,000 00
ACADEMY FOR THE BLIND—For support of in 1864.					
1864.	1864.				\$12,000 00
Feb. 5	521	Feb. 5	N. C. Munroe, Tr.,	Amount appropriated,	
				Part of appropriation for Georgia Academy for	
				the Blind,	
Oct. 11	1273	Oct. 11	N. C. Munroe, Tr.,	Balance of app'n for support of pupils,	6,000 00
				LIBRARIAN—For salary of in 1863.	6,000 00
				Balance undrawn Oct. 15, 1863,	12,000 00
1864.	1864.				125 00
Jan. 23	428	Jan. 23	E. D. Brown,	Fourth quarter's salary as State Librarian,	
				LIBRARIAN—For salary of in 1864.	
				Amount appropriated,	1,000 00
1864.	1864.				
May 6	845	May 6	E. D. Brown,	1st quarter's salary as State Librarian,	250 00
July 1	1000	July 1	E. D. Brown,	2d " " "	250 00

Oct. 1	1237	Oct. 1	E. D. Brown,	3d	"	"	"	250 00—	750 00
1863.									
Jan. 15	413	Jan. 15	B. P. Stubbs, Tr.,			Balance undrawn Oct. 15, 1864,		250 00	
						LUNATIC ASYLUM—For pay of officers, &c., in 1863			
						Amount undrawn Oct. 15, 1863,		3,000 00	
						4th quarter's pay of officers, attendants, &c.,		3,000 00—3,000 00	
Oct 28	1098	Oct 28	B. P. Stubbs, Tr.,			LUNATIC ASYLUM—For support of pauper patients in 1863.		4,040 33	
						Balance undrawn Oct. 15, 1863,			
						Balance of app'n for support of pauper patients		4,040 33—4,040 33	
						in 1863,			
1864.						LUNATIC ASYLUM—For pay of officers in 1864.			
Ap'l 26	739	Ap'l 26	B. P. Stubbs, Tr.,	1st		Amount appropriated,		20,000 00	
						quarter's pay of Trustees, officers, &c., of			
J'ly 22	1070	J'ly 22	B. P. Stubbs, Tr.,	2d		State Lunatic Asylum,		5,000 00	
						quarter's pay of Trustees, officers, &c., of			
						State Lunatic Asylum,		5,000 00	
Oct. 6	1258	Oct. 6	B. P. Stubbs, Tr.,	3d		quarter's pay of Trustees, officers, &c., of			
						State Lunatic Asylum,		5,000 00—15,000 00	
						Balance undrawn Oct. 15, 1864,		5,000 00	
1863.						LUNATIC ASYLUM—For pay of Superintendent in 1863.			
Oct 19	1667	Oct. 19	Dr. Thomas F. Green,	3d		Balance undrawn Oct. 15, 1863,		1,200 00	
						quarter's salary as Sup't Lunatic Asylum,		600 00	
Jan. 21	420	Jan. 21	Dr. T. F. Green,	4th		quarter's salary as Sup't Lunatic Asylum,		600 00—1,200 00	

LUNATIC ASYLUM—To pay of Superintendent in 1864,

1864.	Amount appropriated,			2,500 00
Ap'l 22 730	Dr. T. F. Green,	1st qr. salary as Sup't of Lunatic Asylum,	625 00	
Aug. 24 1158	Dr. T. F. Green,	2d do do	625 00	1,250 00
				<hr/> 1,250 00

Balance undrawn Oct. 15, 1864,
 LUNATIC ASYLUM—For support of pauper patients in 1864.

1864.	Amount appropriated,			50,000 00
M'ch 15 655	B. P. Stubbs, Tr.,	part of app'n for sup't of pauper patients,	7,273 00	
Ap'l 12 690	B. P. Stubbs, Tr.,	do do do	2,500 00	
May 7 852	B. P. Stubbs, Tr.,	do do do	8,000 00	
do 31 932	B. P. Stubbs, Tr.,	do do do	7,220 00	
June 29 991	B. P. Stubbs, Tr.,	do do do	9,500 00	
July 4 1,076	B. P. Stubbs, Tr.,	do do do	7,000 00	
Aug 8 1135	B. P. Stubbs, Tr.,	do do do	7,507 00	
Sept 2 1185	B. P. Stubbs, Tr.,	do do do	1,000 00—	50,000 00
				<hr/> 50,000 00

LUNATIC ASYLUM—For Contingent Expenses of 1864.

1864.	Amount appropriated.			50,000 00
Sep. 3 1190	B. P. Stubbs, Tr.,	For part contingent appropriation for sup't of pauper patients,	10,500 00	
Oct. 7 1261	Dr T. F. Green, Sup't	For part contingent appropriation for sup't of pauper patients,	7,000 00—	17,500 00
				<hr/> 32,500 00
		Balance undrawn Oct. 15, 1864,		

GEORGIA MILITARY INSTITUTE—For salary of Sup't in 1863.				1,333 33
1864.			Amount Appropriated,	
Jan. 13	401	Jan. 13	F. W. Capers, Sup't	
			Balance of salary as Sup't Ga. Mil'y Institute to Jan. 1st 1864.	1,333 33—1,333 33
MILITARY STOREKEEPER AT MILLEDGEVILLE—For salary of in 1863.				150 00
			Balance undrawn Oct. 15, 1863.	
1864.				
Jan. 2.	250	Jan. 2	Thos. M. Bradford,	150 00—150 00
MILITARY STOREKEEPER AT MILLEDGEVILLE—For salary of in 1864.				900 00
1864.			Amount appropriated,	
Ap'l 1	680	Ap'l 1	T. M. Bradford,	225 00.
July 1	1,003	July 1	T. M. Bradford,	225 00
Oct. 1	1,236	Oct. 1	T. M. Bradford,	225 00—675 00
			Balance undrawn Oct. 15, 1864,	225 00
STATE MAGAZINE—To pay guard of in 1863.				100 00
1864.			Balance undrawn Oct. 15, 1863.	
Jan. 2.	251	Jan. 2	T. M. Bradford,	100 00—100 00
STATE MAGAZINE—To pay Guard for 1864.				800 00
1864.			Amount appropriated	
Ap'l 1	679	Ap'l 1	T. M. Bradford, Capt.,	200 00
July 1	1,001	July 1	T. M. Bradford, Capt.,	200 00
Oct. 1	2,235	Oct. 1	T. M. Bradford, Capt.,	200 00—600 00
			Balance undrawn Oct. 15, 1864,	200 00

MILITARY APPROPRIATION FOR 1863—\$1,000,000.				681,028 60
1863.				
Nov. 2	47	Nov. 2	W. H. Hunt,	
			Balance undrawn Oct. 15, 1863,	
			Services as Aid-de-Camp from June 20th to	
			Oct. 22d, 1863,	453 75
do	2	48	do	
			H. Fielder,	
			Services as Aid-de-Camp from Aug. 1st to	
			Nov. 1st, 1863,	644 00
do	24	133	do	
			J. I. Whitaker, Com'y Gen'l, To defray expenses of Com'y Dep't,	50,000 00
Dec. 12	203	Dec 12	J. I. Whitaker, do do To purchase supplies for State Troops,	50,000 00
do	15	224	do	
			B. B. DeGraffenried, To pay for adv. orders, &c., from Adj't.	
			Gen'l Office,	1,000 60
do	15	227	do	
			Ira R. Foster, Q. M. G., To defray expenses of Qr. M. Dep't.	100,000 00
do	15	226	do	
			Ira R. Foster, Q. M. G., To pay off State troops for Oct. and Nov.,	65,744 00
1864.				
Jan. 6	257	Jan. 6	J. I. Whitaker, Com'y Gen'l To pay expenses of Com'y Dep't,	250,000 00
do	11	262	do	
			Ira R. Foster, Q. M. G., To do do Qr. M'r do	46,180 20
Feb. 1	494	Feb. 1	do	
			Ira R. Foster, Q. M. G., To do do do do	100,000 00
do	2	496	do	
			B. B. deGraffenried, To do for printing and adv. accounts vs	
			Adj. Gen'l's Office,	2,000,00
M'ch 2	630	M'ch 2	do	
			B. B. deGraffenried, To do account for advertising for Adj't	
			Gen'l's Office,	2,000 00—668,021 95
Balance undrawn Oct. 15, 1864,				13,006 65

MILITARY FUND, 1864.					
		Amount appropriated,			
1864.	1864.				
Feb. 1	495	Feb. 1	Ira R. Foster, Q. M. G.,	To pay off State Troops, &c.,	\$3,000,000 00
do 5	518	do 5	J. I. Whitaker Com.	do Defray expenses of Commissary Dep.	70,000 00
			General,		200,000 00
do 9	635	do 9	J. I. Whitaker, Com.	do do do do	50,000 00
			General,		
do 15	648	do 15	W. A. Irwin, A. D. C.,	For services in enrolling 20th Military District	
do 15	649	do 15	J. J. Hall, A. D. C.,	do services in enrolling 26th Military District	747 50
do 15	650	do 15	P. J. Phillips, A. D. C.,	do services in enrolling 24th Military District	350 00
do 15	651	do 15	J. J. Findley, A. D. C.,	do services in enrolling 32nd Military District	617 00
do 15	652	do 15	J. H. McWhorter,	do services in enrolling 30th Military District	659 00
do 17	656	do 17	T. A. Parsons, A. D. C.,	do services in enrolling 16th Military District	830 00
do 17	658	do 17	R. A. Baker, A. D. C.,	do services in enrolling 4th Military District	510 50
do 17	657	do 17	J. W. Burney, A. D. C.,	do services in enrolling 28th Military District	316 00
do 18	659	do 18	W. J. Reese, Surgeon,	do services in examining Militia in 13th Militia District.	663 00
					110 50

do 18	661	do 18	J. A. Stewart, Surgeon,	do services in examining Militia in 27th Militia District,	151 50
do 18	660	do 18	A. Acee, A. D. C.,	do services in enrolling 25th Militia District,	1,217 40
do 19	664	do 19	C. W. Styles, A. D. C.,	do do 5th do do	875 20
do 19	665	do 19	S. P. Thurmond,	do do 27th do do	666 00
			Aid De Camp,		
do 23	668	do 19	L. N. Whittle, A. D. C.,	do do 22nd do do	1,378 50
do 23	669	do 19	J. A. Caldwell, A. D. C.,	do do 44th do do	465 75
do 23	670	do 19	T. H. Sherrod, Surgeon,	do services in examining Militia in 16th Militia District	230 00
Ap'l 13	692	Ap'l 13	John R. Towns, A. D. C.,	Services in enrolling Militia in 10th Militia District,	491 00
do 13	693	do 13	C. D. Anderson, Aid	} do services in enrolling Militia in 23d Militia District,	617 00
do 13	694	do 13	W. O. Fleming, Aid	} do services in enrolling Militia in 8th Militia District,	603 00
do 13	695	do 13	Geo. P. Harrison, Aid	} do services in enrolling Militia in 1st Militia District,	260 00
do 16	698	do 16	H. P. Price, A. D. C.,	do services in enrolling Militia in 42nd Militia District,	898 00
do 20	712	do 20	J. P. Freeman, Aid	} do services in enrolling Militia in 43d Militia District,	724 00
do 20	713	do 20	E. S. Griffin, A. D. C.,	do services in enrolling Militia in 21st Militia District,	1,122 00
do 21	726	do 20	Ira R. Foster, Q. M. G.	Pay State Troops & Com'tation for clothing	111,000 00

MILITARY FUND, 1864.—*Continued.*

Ap'l 29	786	Ap'l 20	N. M. Smith,	Pay for enrolling 12th Military District,	1,164	50
do 30	761	do 30	Ira R. Foster,	Defraying expenses of Quartermaster Dept.	100,000	00
May 2	813	May 2	E. H. Pottle, A. D. C.,	For enrolling Militia in 19th Militia Dist.	428	50
do 4	824	do 4	Jared I. Whitaker,	do Purchase of supplies for State Troops,	50,000	00
do 5	833	do 5	E. S. Griffin, Aid	do Additional pay for enrolling 21st Militia District,	135	00
do 6	840	do 6	Geo. P. Harrison, Aid	do Additional pay for enrolling 1st Militia District,	56	00
do 9	854	do 9	J. S. Wiggins,	do Enrolling 3d Militia District,	498	00
do 17	883	do 17	W. N. Walton,	do do 29th do do	1,176	50
do 17	884	do 17	Geo. N. Nolan,	do do 34th do do	1,790	50
do 19	889	do 19	E. H. Pottle,	do do additional 19th Militia District,	1,021	00
do 21	908	do 21	Jared I Whitaker,	do Purchase supplies for State Troops,	150,000	00
do 23	911	do 23	Commissary General, J. T. Whitehead, Aid	do Enrolling 33d Mil. District,	619	50
do 26	919	do 26	Ira R. Foster, Quar-	do Defraying expenses of Quartermaster De-	200,000	00
do 30	931	do 30	termaster General, Q. R. Nolan, A. D. C.,	do Enrolling 34th Mil. Dist. of Ga.	307	00
June 6	953	June 6	J. I. Whitaker, Com-	do Purchase of supplies for State Troops,	200,000	00
do 10	963	do 10	missary General, M. H. Vandyke, Sur.	do Earining Militia of 32d Military District,	300	00
do 30	994	do 30	Wm. F. Holt, Surgeon,	do do do 22d do do	300	00
do 30	995	do 30	S. B. Hoyt, A. D. C.,	do Enrolling 35th do do	1,995	00

do 30	996	do 30	A. C. Pate, A. D. C.,	do	14th	do	do	1,231	00
do 30	997	do 30	Jas. F. Lyon, A. D. C.,	do	26th	do	do	1,120	00
July 6	1,020	July 6	Rob. McMillan, A. D. C.,	do	31st	do	do	872	35
do 11	910	May 23	Henry Rodgors, A. D. C.,	do	39th	do	do	848	10
do 11	1,031	July 11	A. E. Acee, A. D. C.,	do	Additional enrolling 25th	do	do	100	00
do 15	1,048	do 15	Ira R. Foster, Quar- termaster General,	} Defraying expenses of Quartermaster Depart- ment,		do	do	19,276	66
do 19	1,054	do 19	H. S. Davenport, Sur.	} Examining Militia of the 43d Military District,		do	do	485	00
do 21	1,065	do 21	Ira R. Foster, Q. M. G.	} To pay off Georgia State Line,		do	do	65,000	00
do 23	1,073	do 23	S. S. Stafford, A. D. C.,	} Enrolling Militia in 9th Military District,		do	do	1,025	50
do 28	1,080	do 28	E. Waitzfelder, & Co.,	} Stationery furnished Adjutant & Inspector Gen- eral's Office,		do	do	6,412	15
Aug 10	1,137	Aug. 10	S. C. Doods, A. D. C.,	} Enrolling Militia in 41st Military District,		do	do	1,983	50
do 10	1,138	do 10	H. C. Rogers, A. D. C.,	} do do 39th do do		do	do	1,089	00
do 10	1,136	do 10	B. T. Massey, Surgeon,	} Examining do 35th do do		do	do	426	00
do 12	1,142	do 12	W. C. Musgrove, Sur.	} do do 17th do do		do	do	404	00
do 17	1,147	do 14	E. N. Broyles,	} Services as Aid De Camp to the Gov. from April 1st, to Aug. 1st 1864 at \$7 per day,		do	do	\$54	00
do 19	1,145	do 19	A. W. Browner, Surgeon,	} For examining Militia of 31st Mil. Dist.		do	do	320	00
do 25	1,164	do 25	Ira R. Foster, Q. M. M.,	} To pay expenses of Quartermaster Department,		do	do	100,000	00
do 31	1,173	do 31	H. R. Casey, Surgeon,	} For examining Militia in 29th Mil. Dist.		do	do	325	00
Sep. 7	1,197	Sep. 7	C. B. Munday, Operator,	} do Telegraphic dispatches to & from Gov. and Adj't Gen.'s Office for July & Aug.		do	do	589	11
do 16	1,209	do 16	H. H. King, Surgeon,	} do Examining Militia in 19th Mil. Dist.		do	do	270	00
do 22	1,218	do 22	G. D. Wilcox, A. D. C.,	} do Enrolling the 15th Mil. District,		do	do	479	00

MILITARY FUND, 1864.—*Continued.*

Sep. 24	1,221	Sep. 24	Ira R. Foster, Q. M. G.,	For defraying expenses of Quartermaster Dept.	200,000	00
do	24	1,224	do 24 E. L. Burton, M. D.,	do Examining Militia of 20th Mil. Dist.	530	00
do	24	1,227	do 24 Ira R. Foster, Q. M. G.,	do Defraying expenses Quartermaster Dept.	84,764	50
do	28	1,230	do 28 H. R. McCoy,	do 151 days service as Aid De Camp in organizing the Militia of 12th Militia District, together with pay of Enrolling Officer, &c.,	1,764	50
do	28	1,231	do 28 R. W. Carswell, Aid De Camp, }	do 151 days service as Aid De Camp in organizing the Militia of 18th Militia District, together with pay of Enrolling Officer, &c.,	1,926	18
Oct. 1	1,239	Oct. 1	V. E. Manget,	do Services as Professor in Georgia Military Institute from July 20th to Sep. 20th 1864, at \$150 per month,	300	00
do	3	1,245	do 4 C. B. Munday,	do Messages received and sent in the month of Sep. for Executive Department and Adjutant General's Office,	384	11
do	4	1,246	do 4 Ira, R. Foster, Q. M. G.,	do Location and Subsistence of Atlanta Exiles,	15,000	00
do	4	1,248	do 4 C. J. Wellborn, Ex. of Est. J. P. Wellborn, }	do Services in traveling to Milledgeville for ammunition &c., for protection of citizens of Union Co., against deserters, &c.,	100	00
do	5	1,251	do 5 H. P. Bell, Att'y,	Fees for arguing two cases <i>Habeas Corpus</i> in Jackson Inferior Ct., in behalf of the State,	200	00

do 6 1,259 do 6	L. H. McIntosh, Ch. of Ordnance,	To defray expenses of Ordnance Department,	6,000 00
do 7 1,260 do 7	J. S. Austen,	Services as Assistant Professor in Georgia Military Institute from 20th July to 20th September 1864,	250 00
do 8 1,263 do 8	B. B. deGraffenried,	Pay for printing and incidental expenses of Adjutant-General's Office,	3,500 00
do 14 1,281 do 14	W. J. Green, Surgeon.	Examining Militia 23d Militia District,	200 00
			<u>\$1,673,237.51</u>
		Balance undrawn October 15, 1854	<u>\$1,326,762.49</u>

OVERPAYMENTS.—Continued.

1864.	1864.				
June 17	975	June 17	L. S. Young,	For overpayment (gen'l) as Tax Col. of Coweta Co. in 1863,	21 98
July 28	1082	July 28	H. C. McCoy,	do overpayment (income) as Tax Col. of Upson Co. in 1863,	85 00
Oct. 5	1255	Oct. 5	H. C. Bryson,	do overpayment of tax in Richmond Co. in 1863,	82 87—10,235.66

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.

ARMS—For manufacture and purchase of.

1863.	1863.				
Dec. 9	188	Dec. 9	L. H. McIntosh, C'f Od. Dp.	Balance undrawn Oct. 15, 1863,	214,352 58
1864.	1864.			For defraying expenses of Ga. Armory,	14,337 01

Jan. 7	259	Jan. 7	L. H. McIntosh,	do	do	8,000 00
June 9	959	June 9	L. H. McIntosh,	do	do	6,000 00
Sept 2	1177	Sept 1	L. H. McIntosh,	do	do	6,000 00
do	1184	Sept 2	L. H. McIntosh,	do	do	13,638 25
Oct. 8	1274	Oct. 8	L. H. McIntosh,	do	do	5,000 00—52,975.26

Balance undrawn Oct. 15, 1864,

\$161,377.32

BRISCOE & DEGRAFFENREID.

1864.	1864.				
May 17	861	May 17	Briscoe & deGraffenreid,	Amount appropriated,	500 00
				For compiling laws passed during session of 1863,	500 00—

COMPTROLLER GENERAL'S OFFICE—For salary of Clerk.
 1863. 1863.
 Dec. 15 230 Dec. 15 B. T. Castellaw, Balance undrawn Oct. 15, 1863, 250 00
 Salary as Clerk in Comptroller General's office
 to 7th Dec. 1863, 222 50 222 50

CLERK HOUSE REPRESENTATIVES—For pay of self and contingent expenses.
 1864. 1864.
 Feb. 25 618 Feb. 25 L. Carrington, Clerk, His salary as Clerk of House of Representatives Amount appropriated, Indefinite
 for session of 1863, 4,000 00

do 619 do L. Carrington, do Amount appropriated for contingent expenses 75 00
 do 620 do L. Carrington, do Amount appropriated for contingent expenses 10 00
 Aug. 30 1170 Aug. 30 L. Carrington, do Services as Clerk extra session of 1864, 1,000 00
 do 1171 do L. Carrington, do Contingent expenses do do 25 00—5,110 00
 HON. R. H. CLARK—For superintending printing of Code, &c.

1864. 1864.
 Feb. 13 552 Feb. 13 R. H. Clark, Amount appropriated, 300 00
 For superintending printing of Code and indexing the same, 300 00—300 00

CHAPLAINS OF SENATE AND HOUSE OF REPRESENTATIVES—For pay of.
 1864. 1864.
 March 21 667 March 31 Rev. Wm. Fliun, Amount appropriated, 200 00
 do 23 671 do 23 Rev. C. A. Fulwood, Am't app'd as Chap'n of H. of R. ex. session '64, 100 00
 do Senate do do 100 00—200 00

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.—Continued.

COTTON CARDS—For purchase of.

1864.	1864.	Amount appropriated,	1,000,000 00
April 19 710	April 19	S. Waitzfelder, Agent, To purchase cotton for State of Georgia,	400,000 00
June 1 933	June 1	S. Waitzfelder, do do do	500,000 00
do 18 980	do 18	S. Waitzfelder, do do do	100,000 00
			<u>1,000,000 00</u>

COTTON AND WOOL CARDS—Old appropriation.

1863.	1863.	Balance undrawn Oct. 15, 1863,	34,887 03
Oct. 23 1074	Oct. 23	L. H. McIntosh, C'f Ord., Part app'n for Cotton Card Factory,	8,941 44
Nov. 4 51	Nov. 4	L. H. McIntosh, do To pay expense of do do	3,486 91
do 55	do 55	E. Louis Lowe, Part pay for 2,400 lbs. card wire furnished State,	15,796 01—28,224 36
			<u>6,362 67</u>
		Balance undrawn Oct. 15, 1864,	

COTTON AND WOOL CARDS.

1864.	1864.	Amount appropriated to purchase material, &c.,	200,000 00
Jan. 11 264	Jan. 11	E. Louis Lowe, For 1,500 lbs. cotton card wire,	18,000 00
M'ch 4 641	M'ch 4	John Jones, Tr., Being balance paid E. Louis Lowe for card wire,	13,003 99—31,003 99
		4th Nov., 1863,	<u>168,996 01</u>
		Balance undrawn Oct. 15, 1864,	

SOLDIERS' CLOTHING FUND OF 1863—For purchase of clothing, shoes, &c.				
1864.	1864.			420,000 00
Jan. 30	441 Jan. 30	Ira R. Foster, Q. M. G.	Balance undrawn Oct. 15, 1863,	
			Part of am't to purchase clothing &c., for soldiers	
			of Georgia,	100,000 00
				100,000 00
				<hr/>
			Balance undrawn Oct. 15, 1864,	320,000 00
SOLDIERS' CLOTHING FUND OF 1864.				
			Amount appropriated,	2,500,000 00
1863.	1863.			
Dec. 16	229 Dec. 16	A. Wilbur, Agent,	Part of app'n for purchasing blankets, cloth-	
			ing, &c.,	200,000 00
Dec. 23	214 Dec. 23	I. R. Foster, Q. M. G.	Part of app'n for purchasing clothing, &c.,	200,000 00
1864.	1864.			
Feb. 1	493 Feb. 1	I. R. Foster,	do do	200,000 00
do 5	553 do 5	I. R. Foster,	do do	100,000 00
do 11	571 do 11	Central R. R. Co.	Freight on 153 bales cotton from Macon to	
			Augusta,	640 50
Feb. 22	593 Feb. 22	I. R. Foster, Q. M. G.	For purchasing clothing for soldiers,	50,000 00
do 23	590 do 19	L. Waitzfelder, Ag't,	To pay for cotton purchased by the State,	500,000 00
M'ch 2	632 M'ch 2	A. Wilbur, Ag't,	do do	100,000 00
do 9	640 do 9	John Jones, Tr.,	Advanced by order of the Gov. to Gaines & Co.	
			to purchase cotton,	120,000 00
M'ch 12	646 M'ch 12	I. R. Foster, Q. M. G.	To purchase clothing, &c., for soldiers,	170,000 00
do 31	678 do 31	L. Waitzfelder, Ag't,	To pay for cotton purchased by the State,	200,000 00
April 1	682 April 1	L. Waitzfelder, Ag't,	do do	30,000 00

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.—*Continued.*SOLDIERS' CLOTHING FUND OF 1864.—*Continued.*

April 30	762	April 30	I. R. Foster, Q. M. G.	Part of app'n to purchase clothing for troops in Confederate service,	100,000 00
May 11	861	May 11	L. Waitzfelder, Ag't,	To purchase cotton for the State,	100,000 00
do 26	920	do 26	I. R. Foster, Q. M. G.	To purchase clothing, &c., for soldiers,	50,000 00
June 18	979	June 18	A. Wilbur, Ag't,	To purchase cotton for the State,	32,000 00
do 980		do	L. Waitzfelder, Ag't,	do do	186,370 10
Aug. 6	1134	Aug. 6	I. R. Foster, Q. M. G.	clothing, &c., for soldiers,	100,000 00
Sept. 24	1220	Sept. 24	I. R. Foster, Q. M. G.	do do	60,000 00
					<hr/> 2,499,010 60
CONFERENCE COMMITTEE—On bill to reorganize the Militia.					
1863.	1863.	Balance undrawn Oct. 15, 1864,			
Dec. 15	221	Dec. 15	J. S. Walker,	Amount appropriated,	989 40
For services rendered Com'tee on Military Bill,					100 00
					<hr/> 50 00
F. H. WEST, Chairman of Committee to visit Asylum for the Blind.					
1863.	1863.	Balance undrawn Oct. 15, 1864,			
Dec. 15	222	Dec. 15	F. H. West, Ch'n,	Amount appropriated,	50 00
Of Committee to visit Asylum for the Blind at Macon, 1863,					231 00
					<hr/> 231 00

CORN APPROPRIATION—For purchase of.			Indefinite.	
1863.	1863.	Amount appropriated by Act Nov. 26, 1863,		
Dec. 15 228	Dec. 15	Part of app'n to purchase corn for certain counties,	200,000 00	
1864.	1864.			
Feb. 29 623	Feb. 29	Ira R. Foster, do do do app'n to purchase corn for certain counties,	100,000 00	
Ap'l 30 759	Ap'l 30	Ira R. Foster, do do do app'n to purchase corn for certain counties,	175,000 00	
Aug. 25 1162	Aug. 25	Ira R. Foster, do do do app'n to purchase corn for certain counties,	100,000 00-575,000 00	
1864.	1864.	CORN APPROPRIATION—For purchase of.		Indefinite.
Ap'l 30 760	Ap'l 30	Ira R. Foster, Q. M. G., Amount appropriated by Act of March 21, 1864,	100,000 00	
Aug. 6 1133	Aug. 6	do do do do app'n to purchase corn,	115,000 00	
do 25 1163	do 25	do do do do do do do	100,000 00	
Sep. 9 1199	Sep. 9	do do do do do do do	200,000 00-515,000 00	
1864.	1864.	EXPENSES ON ACCOUNT COLLECTION OF INCOME TAX.		Indefinite.
Ap'l 12 691	Ap'l 12	James Griffin, Tax Coll'r. Am't app'd as bal. of commissions on Inc'e Tax in Decatur co. for 1863,	790 51	
do 27 742	do 27	J. R. Howell, do Am't app'd as bal. of commissions on Inc'e Tax in Muscogee co. for 1863,	1,791 39	
do 27 741	do 27	J. A. Bohler, do Am't app'd as bal. of commissions on Inc'e Tax in Richmond co. for 1863,	3,716 30	

do	David Beasley, Statesboro,	1 Shot Gun,	50 00
do	D. J. Burson, Bowden,	1 do	15 00
do	A. Cordell, Cuthbert,	1 do	20 00
do	A. C. Coward, Colquitt,	1 do	20 00
do	W. J. Cheshire, Colquitt,	1 do	25 00
do	do do	1 Musket,	10 00
do	D. C. P. Clarke, Ringgold,	1 Rifle,	20 00
do	M. B. Clarke, Tunnel Hill,	1 do	30 00
do	J. F. Chappell, Dublin,	1 Shot Gun,	20 00
do	S. Clement, Cumming,	1 Rifle,	17 00
do	B. F. Clement, do	2 Shot Guns,	32 00
do	Thos. R. Davis, Ringgold,	1 Rifle,	30 00
do	Henry S. Davis, Ringgold,	1 do	50 00
do	John Daniel, Dublin,	1 Shot Gun,	18 00
do	John DeLoach, Statesboro,	1 Rifle,	25 00
do	P. E. Duncan, Bowenville,	1 Shot Gun,	20 00
do	S. A. Daniel, Jasper,	1 Rifle,	18 00
do	H. D. Evans, Monroe,	1 do	20 00
do	N. J. Elrod, Ringgold,	1 do	10 00
do	J. J. F. Floyd, Colquitt,	1 Shot Gun,	30 00
do	T. G. Franklin, Sandersville,	1 do	30 00
do	F. B. Fleming, Oglethorpe,	1 do	16 00
do	A. A. Fraser, Marietta,	1 Rifle and 1 Carbine,	55 00
Nov. 3	Thos. M. Freeman, Irwinton,	1 Shot Gun,	18 00
do	John Franklin, Covington,	1 Rifle,	30 00

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.—Continued.

GUNS—To pay for.—Continued.

Nov.	3	Rich'd Griffin, Monroe,	1 Shot Gun,	25 00
do	do	Moses Guyten, Dublin,	1 Rifle and Shot Gun,	50 00
do	do	J. W. Greene, Fort Gaines,	1 Shot Gun,	10 00
do	do	W. Higinbotham, Monroe,	1 do	25 00
do	do	Jas. P. Hollis, Monroe,	1 do	25 00
do	do	M. Herndon, do	1 do	20 00
do	do	Henry Hand, Colquitt,	1 do	16 00
do	do	Rich'd Hardy, do	2 Rifles,	27 00
do	do	G. S. Harrell, Ringgold,	1 do	30 00
do	do	James M. Hall, Dublin,	2 Shot Guns,	60 00
do	do	James R. Hales, Franklin,	1 do	40 00
do	do	Elisha Hyatt, do	1 Rifle,	25 00
do	do	L. T. Hardaway, Madison,	1 Shot Gun,	30 00
do	do	Benj. Harris, do	1 Rifle,	25 00
do	do	F. B. Holsonbrake, Oglethorpe,	1 Shot Gun,	20 00
do	do	G. S. Hembree, Marietta,	1 Rifle,	25 00
do	do	A. G. Halsey, Covington,	1 Shot Gun,	20 00
do	do	J. T. Hendrix, Summerville,	2 Rifles,	45 00
do	do	John B. Hood, Dalton,	1 do	30 00
do	do	W. J. Hargroves, Eatonton,	2 Shot Guns,	90 00
do	do	F. B. Julian, Cumming,	1 Rifle,	16 00
do	do	B. W. Jones, Oglethorpe,	1 Shot Gun,	20 00
do	do	M. J. Jolly, Marietta,	1 Rifle,	20 00

do	C. J. Jackson, Roswell,	1 Rifle and 1 Musket,	27 00
do	Yerson Justice, Irwinton,	1 Shot Gun,	10 00
do	J. T. Jenkins, Ag't, Blakely,	1 do	18 00
do	J. T. Jenkins, do	1 do	18 00
do	R. T. Jackson, Fort Gaines.	1 do	12 00
do	W. A. Jackson, do	1 Rifle,	9 00
do	M. G. Jones, Eatonton,	1 Shot Gun,	35 00
do	R. B. Knight, Colquitt,	1 Rifle,	25 00
do	J. Z. Lockland, Monroe,	1 Shot Gun,	20 00
do	Joseph H. Liles, Ringgold,	1 do	15 00
do	Elizabeth Lee, do	1 do	25 00
do	Isaac Lindsay, Irwinton,	1 do	40 00
do	Thos. K. Little, Eatonton,	1 do	30 00
do	A. M. Linn, Maunassas,	1 Shot Gun and 1 Rifle,	35 00
do	A. J. Lane, Monticello,	1 do do	30 00
do	T. P. Maynard, Colquitt,	1 Shot Gun,	25 00
do	E. Miller, Colquitt,	1 Rifle,	20 00
do	N. W. Moore, Statesboro,	1 do	25 00
do	James G. McVey, Oglethorpe,	1 Shot Gun,	20 00
do	J. McGinnis, Dalton,	1 Rifle,	15 00
do	F. S. Neeley, Covington,	1 Shot Gun,	30 00
do	John Nicholson, Blairsville,	1 do	25 00
do	W. W. O'Neal, Dublin,	1 Rifle,	20 00
do	S. Pennington, Colquitt,	1 Shot Gun,	25 00
do	Nathan Pool, Cumming,	1 do	7 00

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.—Continued.

GUNS—To pay for.—Continued.				
Nov.	3	C. H. W. Pace, Franklin,	1 Shot Gun,	20 00
	do	Thos. P. Peacock, Madison,	1 Rifle,	15 00
	do	P. S. Rogers, Monroe,	1 do	25 00
	do	W. S. Ramsay, Adm'r, Dublin,	1 Shot Gun,	25 00
	do	Jackson Ray, Franklin,	1 do	25 00
	do	W. A. Rogers, Statesboro,	1 Rifle,	16 00
	do	E. G. Rogers, do	1 Shot Gun,	24 00
	do	M. J. Roberts, Dalton,	1 Rifle,	15 00
	do	Thos. J. Sawyer, Monroe,	1 Shot Gun,	25 00
	do	John Simmons, do	1 do	25 00
	do	Thos. M. Starke, do	1 do	25 00
	do	Joseph Spooner, Colquitt,	1 do	25 00
	do	J. J. Swearingen, do	1 do	30 00
	do	Hamilton Smith, Dublin,	1 do	10 00
	do	Ira E. Stanley, do	1 do	15 00
	do	Jas. M. Stanley, do	1 do	20 00
	do	Hardy Smith, do	1 do	30 00
	do	John Smith, Franklin,	1 do	15 00
	do	J. N. Smith, Sandersville,	1 do	15 00
	do	W. W. Shields, Thompson,	1 do	25 00
	do	Wm. Turnbull, Monroe,	1 do	25 00
	do	Jas. E. Tabb, Colquitt,	1 do	20 00
	go	R. S. Turner, Franklin,	1 do	30 00

do	W. E. Thrasher, Madison,	1	do	45 00
do	John A. Ferrell, Manassas,	1	do	25 00
do	R. R. Venable, Cumming,	1	do	30 00
do	Wm. Weaver, Ag't, Colquitt,	1	do	15 00
do	Sam'l Webb, Colquitt,	1	do	25 00
do	David Ware, Dublin,	1	do	20 00
do	W. T. Wardsworth, Sandersville,	1	do	25 00
do	J. Yarbrough, Franklin,	1	Rifle,	25 00
Nov. 30	W. H. Slade, Eatonton,	2	Shot Guns,	100 00
do	A. M. Gay, Carrollton,	1	Rifle,	15 00
do	W. G. Robinsen, Carrollton,	1	Shot Gun,	15 00
do	R. E. Thurmond, do	1	Rifle,	25 00
do	Wm. J. Camp, Covington,	4	Guns,	41 00
do	James Forsyth, Dalton,	1	Rifle,	25 00
do	D. N. Trammell, Ringgold,	1	Shot Gun,	40 00
do	W. W. Webb, Oglethorpe,	1	do	12 00
				<hr/>
				\$3,214 00

J. B. CAMPBELL,

Sec'y Executive Dept.

There having been in my hands on the 15th of October 1863, the following balance of the

\$1,336 25

Contingent fund of 1862, viz :

I have paid from the same, the following accounts :

Nov. 6	Atlanta Intelligencer,	do	For advertising, &c.,	\$805 25
do	Journal & Messenger,	do	do and subsc'n,	36 00

SPECIAL APPROPRIATIONS FOR 1863 AND 1864.—Continued.

Nov. 19	Huntsville Confederate,	For advertising,	\$4 00
Nov. 21	H. J. G. Williams,	4th qr. sal'y as Rec'g Cl'k Ex.	
		Department,	337 50
Dec. 5	Atlanta Intelligencer,	For advertising,	3 00
do 9	R. L. C. Gumm, Sh'ff,	part of account for expenses carrying C. W.	
	Temple, a prisoner, to Hart county, by order of Governor,		70 50—\$1,336 25
		J. B. CAMPBELL,	
		Sec'y Executive Dep't.	

REV. S. H. HIGGINS—For preaching on Fast Day during Session of 1863.

200 00

1863.

1863.

Dec. 15 218 Dec. 15 Rev. S. H. Higgins, Am't app'd for expense &c., in coming to the capitol by invitation of the General Assembly to preach on Fast Day, in Dec. 1863,

200 00—200 00

HENNINGSEN HOSPITAL—Richmond Va.

50,000 00

1864.

1864.

Jan. 15 412 Jan. 12 Mrs. W. A. Henningsen, Am't app'd to Henningsen Hosp'l by Act 1863, 5,000 00—5,000 00

5,000 00—5,000 00

SPECIAL APPROPRIATIONS FOR 1863 & 1864.—Continued.

		LEGISLATURE—For pay of Members, &c.,		Indefinite.
		Amount appropriated,		
1864. Aug. 31	Speaker House Rep.	For pay of Officers & Members of House Representatives Regular Session 1863,	55,291 53	
do 31	President of the Sen.	For pay of Officers & Members of Senate Regular Session 1863,	15,726 75	
do 21	Speaker of House Rep.	For pay of Officers & Members of House Representatives Extra Session, 1864,	23,021 50	
do 31	President of Senate,	For pay of Officers & Members of Senate Extra Session, 1864,	6,396 50	
			—————	\$100,436.30

		LEGISLATIVE EXPENSES—For taking remains of Hon. Wm. Herrington to Terrell Co.,		70 00
		Amount appropriated,		
1864. Jan. 12	266 W. A. Graham,	Am't app'd for expenses in taking remains of Hon. Wm. Herrington, to Terrell Co.,	35 00	
Feb. 19	589 Kittrell Warren,	Am't app'd for expenses in taking remains of Hon. Wm. Herrington to Terrell Co.,	35 00	
			—————	\$70 00

		MRS. H. M. R. MONTMOLLIN		178 50
		Amount appropriated by Act Dec. 14, 1863.		
1864. July 1	1011 Mrs. H. M. R. Montmollin	Amount refunded her for tax improperly paid in Chatham County,	178 50	
			—————	\$178 50

PART I—COMPTROLLER GENERAL'S REPORT. 91

PRINTING FUND, 1863.			Indefinite.
1864.	Amount appropriated.		
Mar. 24	For binding 500 copies of the Code of Ga.		756 25
PRINTING FUND OF 1864.			
1864.	Amount appropriated,		
Mar. 14	Rock Island Paper Mills, For paper to print Tax Digests,		2,635 00
May 11	Boughton, Nesbit & Barnes, } do Printing the Laws & Journals of the Regular Session of 1863 & Extra Session of 1864 and Job work of both Sessions		25,839 55
do 12	Boughton, Nesbit & Barnes, } Advertising from Sep. 8th 1863 to April 26th 1864, & Sub. to paper from Aug. 1857 to May 1864, & Job work for the various offices from Sep. 1863 to April 1864,		5,951 17
do 17	Briscoe & DeGraffenried Compiling the Laws passed by Extra Session of 1864,		500 00
Aug 24	21 S. J. Kidd, do Binding 400 copies of the Code of Georgia,		412 00
PUBLIC DEBT.			\$35,337 72
1864.			
Sep 13	1206 Sep 13 Jno. Jones Treasurer, For payment of Bonds & Coupons for interest on Public Debt,		122,908.50
Oct. 8	1265 Oct 8 Jno. Jones, Treasurer, do Interest on Loan from Mechanics Bank of Augusta, by order of Governor,		10,850.30
			\$133,758.80

SPECIAL APPROPRIATIONS FOR 1863 & 1864—Continued.

EXPENSES ON ACCOUNT OF ALTERING THE GREAT SEAL OF THE STATE.			\$ 2,000 00
1864.	1864	Amount appropriated,	
Oct. 4	1243 Oct. 4 Geo. N. Lester,	Pay as one of the Commissioners for altering the Great Seal of the State,	250 00
do	4 1244 do 4 N. C. Barnett,	do as one of the Commissioners for altering the Great Seal of the State,	250 00
SUPREME COURT—For purchase of Stationery.			
1864.	1864.	Amount appropriated,	100 00
Jan. 14	408 Jan. 14 C. W. DuBose,	Amount appropriated to purchase Stationery for Supreme Court,	100 00
SUPREME COURT—For purchase of Stationery for 1864.			
1864.	1864.	Amount appropriated,	600 00
Jan. 11	263 Jan. 11 F. G. Grieve,	Amount appropriated to purchase Stationery &c., for Supreme Court 1864,	600 00
SENATE & REPRESENTATIVE HALLS—For airing, &c.			
1864.	1864	Amount appropriated,	50 00
Jan. 12	400 Jan. 12 T. M. Bradford,	For airing & keeping in order Senate & Representative Halls for 1863	50 00
SECRETARY OF STATE—For purchase of fuel, Stationery, &c.			
1864.	1864.	Amount appropriated,	4,895 25

Dec 21 23/ N. C. Barnett, Sec of State 10 pay for fuel and other contingent expenses for

General Assembly 1863, 4,825 25

SECRETARY OF STATE—To pay for Stationery, Lights, &c., for Extra Session Segislature 1864.

5,650 00

1864.

Ap'l 1 671 Ap'l 1 N. C. Barnett,

Amount appropriated,

Amount appropriated for Stationery, Lights, &c.,
for Extra Session 1864,

5,650 00

SECRETARY OF SEEATE—To pay Contingent Expenses 1863.

10 00

1864.

Feb. 25 674 Feb. 25 J. M. Mobley, Sec'y, Amount appropriated for Contingent Expenses
as Sec'y for Extra Session 1863,

10 00

SECRETARY OF THE SENATE—For pay of self & Clerks.

Indefinite.

1864.

Mar 25 674 Mar 25 Lewis H. Kenan, Sec'y, His sl'y as Sec'y of Senate for Session of 1863 3,500 00
SALT FUND 1864—For purchase of.

500,000 00

1864.

Aug 13 1144 Aug 13 J. I. Whitaker Com- }
missary General. } To defray expenses on Salt for Soldiers' Families, 100,000.00

\$100,000.00

Balance undrawn Oct. 15, 1864

\$400,000 00

SPECIAL APPROPRIATIONS FOR 1863 & 1864.—Continued.

STEAM SHIP—For purchase of.		Amount appropriated,		
1864.	1864.			750,000.00
Mar 9	642 Mar 9	A. W. Jones Agent } For purchase of \$185,000 of Con. State Bonds of C. R. & Banking Co., }	\$1,000,000 Loan, including premium, to be used in purchase of half interest in Steamer,	214,500.00
Ap'l 23	733 Ap'l 23	B. S. Sanchez, Agent, Expenses incurred as Agent of the State,		355 40
				<u>\$214,855.40</u>
STATIONERY—For Executive Department.				
		Balance undrawn Oct. 15, 1864,		\$535,144.60
1864.	1863.	Amount appropriated,		18,000 00
Jan. 4	247 Dec 28	E. Waitzfeldt, Part of amount appropriated to purchase Station- ery for Executive Department,	5,242 00	
Oct. 15	1411 Oct. 15	Walter Taylor, For envelopes furnished Ex. Department,	276 50	
				<u>\$5,518 50</u>
STATE HOUSE CLOCK—Repairing & Keeping in Order.				
		Balance undrawn Oct. 15, 1864,		\$12,481 50
1864.	1864.	Amount appropriated,		50 00
Jan. 12	399 Jan. 12	T. M. Bradford, For keeping in order State House Clock for 1863,	50 00—	\$ 50 00

SMALL POX FUND.			Indefinite.
1863.	Amount appropriated.		
Oct. 20 1863	Jonathan Rivers, Att'y, Am't allowed by jury in Wilkinson co. to J. C. Carswell, for services rendered in small pox cases,	800 00	
do 22 1863	do 22 E. G. Raiford, do allowed by jury in Chattahoochee co. to Dr. H. H. Johnson for services rendered in small pox cases,	500 00	
do 23 1871	do 23 Inf'r C't Baldwin Co., do allowed by jury on expenses in Baldwin co. in small pox cases,	576 00	
do 27 1886	do 27 L. P. D. Warren, For services in Lee Sup'r C't in small pox cases,	50 00	
do 29 1893	do 29 G. E. Thomas, Att'y, Am't allowed by jury in Harris co. to Dr. J. J. Boswell, for medical attendance in small pox cases,	3,000 00	
do 1897	do J. E. Carter, M. D., do allowed by jury in Stewart co., to Dr. J. E. Carter, for medical attendance in small pox cases,	3,200 00	
Nov. 4 50	Nov. 4 A. P. Hammond, Fees in trial of small pox cases in Monroe co., allowed by Judge Floyd,	470 00	
do 7 67	do 7 A. T. McLeod, } Am't allowed by jury in Montgomery co., to various persons for services in small pox cases,	400 55	
do 9 94	do 9 Wm. Asher, M. D., } do allowed by jury in Murray co., for medical attendance in small pox cases,	675 00	
do 13 112	do 13 John Peabody, } For services as Sol. Gen'l in small pox cases in Chattahoochee, Harris and Talbot co's,	450 00	
	Att'y (Solicitor.) }		

SMALL POX FUND.—Continued.

Nov. 19	123	Nov. 19	L. P. Warren,	Fees in trial of small pox cases in Decatur Superior Court,	150 00
do 20	127	do 20	H. S. Davenport, M. D.,	Am't allowed by jury in Gordon co., for attendance on small pox cases,	2,500 00
do 20	128	do 20	Thos. Coleman, Ag't	do allowed by jury in Randolph co., to various persons on small pox cases,	2,006 15
do 20	129	do 20	Inf'r C't Randolph co.,	do allowed by jury in Randolph co., for expenses, &c., on small pox cases,	3,821 00
do 26	139	do 26	T. B. Thrasher & M. Dinnoch,	do allowed by jury in Newton co., on small pox cases,	151 00
do 27	143	do 27	D. A. Vason, Att'y,	do allowed by jury in Mitchell co., for services and Inf'r C't for expenses in small pox cases,	766 90
Dec. 4	153	Dec. 4	L. N. Whittle, Att'y,	do allowed by jury in Bibb co., to Dr. G. Harmon for services in small pox cases,	6,250 00
do 5	166	do 5	Law & Sims, Att'ys,	do allowed by jury in Decatur co., to various persons for services in small pox cases,	4,593 50
do 8	182	do 8	E. L. Douglass,	do allowed by jury in Randolph co., for articles purchased for small pox cases,	66 30
do 9	186	do 9	John Peabody,	do allowed by juries in Marion and Muscogee counties for small pox cases,	400 00
do 9	175	do 9	C. A. Cleatham,	do allowed by jury in Terrell co., for services in small pox cases,	1,300 00
do 9	150	Nov. 30	G. P. King, Att'y,	do allowed jury in Greene co., to Wm. Bryant	

do 11 191	Dec. 11	J. Rivers, Att'y,	and others in small pox cases, Am't allowed by jury in Laurens to J. J. Keen	351 00
do 11 192	do 11	Geo. Harlan,	and others in small pox cases, do allowed by jury in Heard co., for attendance on small pox cases	899 80
do 14 214	do 14	J. G. Cain, Att'y,	do allowed by jury in Jefferson co., to T. Bor- ing for attendance on small pox cases,	300 00
do 15 217	do 15	B. Ingram,	do allowed by jury in Muscogee, as nurse in small pox cases,	250 00
do 18 233	do 18	G. E. Thomas,	do allowed by jury in Moscoogee co., to A. C. Coleman and others for services in small pox cases,	295 00
do 22 242	do 22	M. Hahn,	do allowed by jury in Decatur co., for services in small pox cases,	882 22
1864.	1864.			285 50
Ap'l 14 696	Ap'l 14	W. M. Sessions, Att'y,	do allowed by jury in Appling co., to various persons for services in small pox cases,	1,213 00
do 19 703	do 19	Wm. Dinnoch,	do allowed by jury in Newton co., for services, &c., in small pox cases,	97 50
do 23 734	do 23	E. J. Litchfield, Att'y,	do allowed by jury in Cobb co., to H. Strick- land, in small pox cases,	459 00
do 27 748	do 27	N. J. Hammond,	do allowed by jury in Fayette co., as certified to by Judge Superior Court,	455 00
do 28 750	do 28	A. D. Hammond,	do allowed by jury in Pike co., as certified to by Judge Floyd,	600 00

SMALL POX FUND.—Continued.

April 29	757	April 29	B. T. Hall, Clerk,	Am't allowed by jury in Richmond co., to Dr.	
May 3	821	May 3	J. Hancock,	Ford and others in small pox cases,	3,062 50
do 6	844	do 6	Justices Inf. C't Twiggs Co.,	do allowed by jury in Talbot co., for nurses furnished in small pox cases,	152 00
do 11	860	do 11	C. T. Patillo,	do allowed by jury in Twiggs co., for expenses incurred in small pox cases,	3,450 60
do 17	886	do 17	N. J. Hammond,	do allowed by jury in Harris co., for profes- sional services in small pox cases,	200 00
do 19	896	do 19	J. C. Carroll, M. D., Sol. Gen'l,	For services in trial of small pox cases in Clay- ton co.,	50 00
do 24	914	do 23	Hardin & Stewart, Attorneys,	Am't allowed by jury in Pulaski co., for services in small pox cases,	1,600 00
do 28	298	do 27	L. P. D. Warren,	do allowed by jury in Randolph co., to J. M. Shendon and others in small pox cases,	614 77
do 28	926	do 28	A. D. Hammond, Sol. Gen'l,	Services in trial of small pox cases in Baker and Sumter Superior Courts,	210 00
June 3	849	June 3	James Kerlin,	Services in trial of small pox cases in Spalding and Upson Superior Courts,	575 00
do 8	955	do 8	Sam'l D. Irwin,	Am't allowed by jury in Muscogee co., for sup- plies furnished small pox hospital,	84 00
do 11	968	do 11	A. W. Wheat, Att'y,	do allowed by jury in Baker co., to various persons for services in small pox cases,	1,542 00
				do allowed by jury in Campbell co., for medi- cal services in small pox cases,	2,200 00

do 28 987	do 28 M. Bates and others,	Am't allowed by jury in Pulaski co., for coffins, nurses, guard duty, &c.,	249 00
do 28 988	do 28 E. Mullins,	do allowed by jury in Pulaski co., for bed furniture destroyed, &c.,	36 50
July 1 999	July 1 Inf. C't Milton Co.	do allowed by jury in Milton co., for expenses incurred in small pox cases,	675 00
do 5 1019	do 5 M. P. Byington, Clerk, &c.,	do allowed by jury in Clayton co., to various persons for services in small pox cases,	371 33
do 14 1041	do 14 C. B. Wooten,	For services in arguing small pox cases in Randolph co.,	200 00
Aug. 6 1085	Aug. 6 J. D. Stewart,	Am't allowed by juries in Spalding and Fayette counties, to Dr. Knott and others, for services in small pox cases,	4,715 00
Sep. 2 1180	Sep. 2 Justices Inf. C't Cherokee Co.,	do allowed by jury in Cherokee co., for expenses incurred in small pox cases,	2,184 50
do 1176	do Wm. Drane,	do allowed by jury in Talbot co., for medical services, and to F. W. Veasey and others in small pox cases,	2,172 00
do 24 1222	do 24 Inf. C't Elbert Co.,	do allowed by jury in Elbert co., for expenses on acc't of small pox cases,	2,248 58—64,850,50
1863.	TREASURY NOTES AND STATE CHANGE BILLS—	Expenses for issuing the same.	Indefinite.
Oct. 23 1073	Oct. 23 T. J. Bloodworth,	Amount appropriated, For 10 months' signing Treasury Notes and Change Bills, to 17th Oct. 1863.	1,000 00

TREASURY NOTES AND STATE CHANGE BILLS—Continued.			
Nov. 4	54	Nov. 4	R. H. Howell,
			For part pay for engraving Change Bills and Treasury Notes,
do	17	920	do
			Am't paid for numbering and trimming 920,735
			5, 10, 15 and 20 cent Change Bills,
			at \$1 00 per thousand, each,
do	30	148	do
			Four months' services in numbering Change Bills,
			to 29th Nov., 1863,
do	30	149	do
			3 months' signing and numbering Change Bills, to
			17th Sept., 1863,
Dec. 12	204	Dec. 12	S. J. Howard,
			Signing Treasury Notes and Change Bills to 7th
			Dec., 1863,
do	15	232	do
			Signing and registering Treasury Notes and
			Change Bills from 17th Oct., to 17th Dec.,
			1863,
do	21	236	do
			2 months' signing Change Bills,
do	19	235	do
			Part pay for engraving Treasury Notes and Change
			Bills,
			1,000 00
1864.			1864.
Jan. 5	254	Jan. 5	R. J. McCamy,
do	5	256	do
			J. S. Alden,
do	22	422	do
			R. H. Howell,
do	30	442	do
			F. B. Mapp,
			5 months' services in stamping, &c., Change Bills
			to 27th Jan., 1864,
			500 00
			500 00
			1,100 00
			2,000 00
			500 00
			500 00
			1,000 00
			1,841 47
			400 00
			300 00
			453 33
			200 00
			200 00
			1,000 00
			500 00
			1,100 00
			2,000 00
			500 00

Feb 1	492	Feb 1	J. M. Beall,	Services in signing Change Bills to 1st Jan., 1864,	426 66
Feb 10	563	Feb 10	R. H. Howell,	For purchase of bank note paper in Richmond,	11,500 00
do 10	564	do 10	R. H. Howell,	Part pay for engraving Treasury Notes and Change Bills,	4,500 00
do 18	588	do 18	A. S. Rutherford,	5 months' signing and trimming Treasury Notes and Change Bills,	500 00
M'ch 1	629	M'ch 1	R. C. Strickland,	1 month signing Change Bills to 1st March, 1864,	100 00
April 9	686	April 9	R. H. Howell,	Part pay for engraving Treasury Notes, &c.,	1,000 00
May 6	841	May 6	T. D. Tinsley,	Signing Change Bills from 19th Jan. to 1st May, '64,	333 63
do 6	847	do 6	B. T. Castellow,	Signing Change Bills from 7th Dec., 1863, to 1st May, 1864,	480 00
do 7	850	do 7	R. H. Howell,	Part pay for engraving, &c.,	1,500 00
do 11	862	do 11	R. J. McCamy,	Signing Change Bills from 1st Jan., 1864, to 1st May, 1864,	400 00
do 11	863	do 11	F. B. Mapp,	Stamping Change Bills from 27th Jan., 1864, to 1st May, 1864,	310 00
do 28	930	do 28	R. H. Howell,	Part pay for engraving, &c.,	2,000 00
June 25	986	June 25	R. H. Howell,	do do	1,000 00
do 30	1004	do 30	B. T. Castellow,	2 months' signing Treasury Notes and Change Bills,	250 00
do 30	992	do 30	R. C. Strickland,	4 months' signing Treasury Notes and Change Bills,	450 00
July 16	1061	July 16	R. L. Hunter,	Numbering Change Bills from 29th Nov., 1863, to 29th June, 1864,	750 00
do 23	1074	do 23	J. M. Beall,	6 months' signing Change Bills to 1st July, 1864,	650 00

TREASURY NOTES AND STATE CHANGE BILLS.—Continued.			
July 23	1075	July 23 J. M. Beall,	
do	25	1076 do 25 R. H. Howell,	45 00
Aug. 19	1149	Aug 19 A. S. Rutherford,	2,000 00
Sept. 2	1186	Sept 2 T. D. Tinsley,	689 00
do		do do from 1st May to 1st Sept., 1864,	
do	3	1188 do 3 F. B. Mapp,	500 00
do	3	1189 do 3 T. J. Bloodworth,	500 00
do	3	1191 do 3 R. H. Howell,	947 67
do	5	1193 do 5 R. J. McCamy,	1,000 00
do	19	1213 do 19 M. A. Huson & others,	525 00
Oct. 5	1253	Oct. 5 B. T. Castellaw,	512 50
do	7	1262 do 7 R. H. Howell,	400 00
do	10	1267 do 10 R. H. Howell,	100 00
do	10	1268 do 10 R. H. Howell,	11,000 00
do	11	1270 do 10 Stokely, Wellborn & Co.,	4,500 00
			35 00—59,399:26

INDIGENT SOLDIERS' FAMILIES—For support of in 1863.—*Continued.*

Oct 29	1102	Oct 29	Inf Ct	Putnam	Amount for 28 pairs Cotton Cards,	170 00
do 29	1103	do 29	do	Milton	do 16	97 00
do 29	1104	do 29	do	Paulding	do 22	133 00
do 30	1105	do 30	do	Terrell	do balance of fund,	2,617 25
do 30	1106	do 30	do	Bibb	do do	15,221 00
do 30	1107	do 30	do	Glasscock	do part	1,038 50
do 30	1108	do 30	do	Thomas	do part	6,256 50
do 30	1109	do 30	do	Houston	do balance	5,483 25
do 30	1110	do 30	do	Putnam	do do	2,445 25
do 30	1111	do 30	do	Paulding	do do	8,017 50
do 30	1112	do 30	do	Randolph	do for 26 pairs Cotton Cards,	157 00
do 30	1113	do 30	do	Ware	do 9	55 00
do 30	1114	do 30	do	Spalding	do 28	169 00
do 30	1115	do 30	do	Polk	do balance of fund,	5,319 75
do 30	1116	do 30	do	Hart	do do	5,126 50
Nov 4	52	Nov 4	do	Sumter	do do	11,766 00
do 4	53	do 4	do	Columbia	do do	852 00
do 5	57	do 4	do	Coweta	do do	8,678 50
do 5	58	do 4	do	Clayton	do do	3,284 50
do 6	59	do 6	do	Fannin	do do	10,855 50
do 6	60	do 6	do	DeKalb	do do	8,961 00
do 6	61	do 6	do	Madison	do do	4,128 25
do 6	62	do 6	do	Milton	do do	5,074 00
do 6	63	do 6	do	Oglethorpe	do do	1,207 50

do	6	63	do	6	do	Richmond	do for 60 pairs Cotton Cards,	363 00
Nov	6	65	Nov	6	do	Sumter	do 36 pairs Cotton Cards,	218 00
do	6	66	do	6	do	Towns	do 16 do	87 00
do	6	1117	do	6	do	Jones	do balance due,	2,318 00
do	7	68	do	7	do	Dawson	do do	3,794 75
do	10	95	do	9	do	Pulaski	do do	4,695 50
do	10	70	do	9	do	Harris	do 220 Bunches Cotton Yarn,	1,320 00
do	10	71	do	9	do	Faunin	do 300 do	1,800 00
do	10	72	do	9	do	Rabun	do 150 do	900 00
do	10	73	do	9	do	Carroll	do 700 do	4,200 00
do	10	74	do	9	do	Pickens	do 400 do	2,400 00
do	10	75	do	9	do	Stewart	do 200 do	1,200 00
do	10	76	do	9	do	Miller	do 100 do	600 00
do	10	77	do	9	do	Cobb	do 600 do	3,600 00
do	10	78	do	9	do	Fayette	do 350 do	2,100 00
do	10	79	do	9	do	Effingham	do 50 do	300 00
do	10	80	do	9	do	Charlton	do 60 do	450 00
do	10	81	do	9	do	Pike	do 300 do	1,800 00
do	10	82	do	9	do	Burke	do 200 do	1,200 00
do	10	83	do	9	do	Baker	do 100 do	600 00
do	10	84	do	9	do	Calhoun	do 100 do	600 00
do	10	85	do	9	do	Baldwin	do 200 do	1,200 00
do	10	86	do	9	do	McIntosh	do 60 do	360 00
do	10	87	do	9	do	Emanuel	do 100 do	600 00
do	10	88	do	9	do	Gwinnett	do 600 do	3,600 00

INDIGENT SOLDIERS' FAMILIES—For support of in 1863.—Continued.									
Nov	10	89	Nov	9	Inf	Ct	Wayne	Amount for 120 Bunches Cotton Yarn,	720 00
do	10	90	do	9	do		Troup	do 180 do	1,080 00
do	10	91	do	9	do		White	do 200 do	1,200 00
do	10	92	do	9	do		Jefferson	do 200 do	1,200 00
do	10	93	do	9	do		Randolph	do 200 do	1,200 00
do	10	96	do	9	do		Johnson	do 100 do	600 00
do	10	97	do	9	do		Webster	do 100 do	600 00
do	10	98	do	9	do		Bryan	do 100 do	600 00
do	10	99	do	9	do		Colquitt	do 150 do	900 00
do	10	100	do	9	do		Washington	do 300 do	1,800 00
do	10	101	do	9	do		Berrien	do 200 do	1,200 00
do	10	102	do	9	do		Bartow	do 550 do	3,300 00
do	10	103	do	9	do		Clarke	do 100 do	1,250 00
do	10	104	do	9	do		Camden	do 250 do	600 00
do	10	105	do	9	do		Elbert	do 150 do	1,500 00
do	10	106	do	9	do		Columbia	do 200 do	900 00
do	10	107	do	9	do		Banks	do 100 do	1,200 00
do	10	108	do	9	do		Morgan	do 300 do	600 00
do	10	109	do	9	do		Murray	do 200 do	1,800 00
do	10	110	do	9	do		Franklin	do 150 do	1,200 00
do	10	111	do	9	do		Hancock	do balance due,	900 00
do	14	115	do	14	do		Johnson	do do	1,284 00
do	14	116	do	14	do		Miller	do do	2,026 75
do	14	117	do	14	do		Early	do do	2,845 50

do	14	118	do	14	do	Union	do	do	11,959 00
Nov	17	119	Nov.	16	do	Mitchell,	do	Balance due,	4,038 75
do	18	122	do	18	do	Elbert,	do	do	4,038 65
do	19	124	do	19	do	Decatur	do	do	8,243 50
do	19	122	do	19	do	Walker	do	40 pairs Cotton Cards,	342 00
do	19	126	do	19	do	Burke	do	Balance due,	3,833 75
do	20	130	do	20	do	Randolph	do	do	3,996 25
do	20	830	Aug	1	do	Merrivether	do	3d qr. pay of fund,	4,760 50
do	24	134	Nov.	24	do	Quitman	do	do	2,286 75
do	24	136	do	24	do	Liberty	do	do	3,962 50
do	26	137	do	26	do	Cobb	do	do	12,648 25
do	26	138	do	26	do	Whitfield	do	do	8,591 00
do	27	141	do	26	do	Macon	do	do	2,983 00
do	28	145	do	26	do	Calhoun	do	do	3,223 00
do	28	146	do	26	do	Fayette	do	do	7,106 50
do	28	142	do	26	do	Bartow	do	do	14,665 75
do	28	147	do	26	do	Gordon	do	do	8,561 25
Dec.	4	152	Dec.	4	do	Rabun	do	do	5,357 00
do	5	165	do	5	do	Washington	do	do	3,917 25
do	5	150	do	5	do	Washington	do	do	1,776 00
do	5	155	do	4	do	Brooks	do	do	760 00
do	5	156	do	4	do	Effingham	do	do	824 00
do	5	157	do	4	do	Wilcox	do	do	528 00
do	5	158	do	4	do	Laurens	do	do	1,388 00
do	5	159	do	4	do	Liberty	do	do	608 00

INDIGENT SOLDIERS FAMILIES—For support of in 1863.—*Continued.*

Dec.	5	160	Dec.	4	do	Decatur	Amount balance of fund,	1,644	00
do	5	161	do	4	do	Franklin	do part of fund,	1,485	00
do	5	162	do	4	do	Lee	do do	584	00
do	5	163	do	4	do	Telfair	do do	400	50
do	5	164	do	4	do	Echols	do do	424	00
do	5	167	do	4	do	Scriven	do balance of fund,	4,033	25
do	7	178	do	7	do	McIntosh	do do	1,105	50
do	8	168	do	5	do	Wayne	do do	3,606	50
do	8	169	do	5	do	Chattahoochee	do do	3,157	50
do	8	170	do	5	do	Crawford	do do	3,522	50
do	8	171	do	5	do	Troup	do do	3,392	25
do	8	172	do	5	do	Taliaferro	do do	473	00
do	8	173	do	5	do	Chattooga	do do	5,546	25
do	8	180	do	7	do	Stewart	do do	4,234	75
do	8	185	do	7	do	Hall	do do	6,749	75
do	9	184	do	8	do	Ware	do do	4,367	50
do	9	189	do	9	do	Brooks	do do	2,227	75
do	11	190	do	11	do	Jackson	do do	2,696	25
do	11	194	do	11	do	Hancock	do do	1,379	75
do	11	193	do	11	do	Berrien	do do	4,277	00
do	11	197	do	11	do	Jasper	do do	6,223	00
do	11	195	do	11	do	Banks	do do	3,893	25
do	12	198	do	12	do	Clay	do do	2,942	25
do	12	199	do	12	do	Henry	do do	6,345	00

do	12	201	do	12	do	Murray	do	do	6,384 50
Dec	12	202	Dec	12	do	Coffee	do	balance of fund,	2,489 00
do	14	205	do	14	do	Floyd	do	do	12,578 75
do	14	196	do	11	do	Butts	do	do	3,462 25
do	14	208	do	14	do	Dawson	do	do	5,594 75
do	14	209	do	14	do	Fulton	do	oo	18,362 00
do	14	210	do	14	do	Elbert	do	do	376 50
do	14	213	do	14	do	Lumpkin	do	do	4,115 75
do	14	212	do	14	do	Taylor	do	do	5,255 25
do	14	211	do	14	do	Forsyth	do	do	9,992 00
do	14	215	do	14	do	Cherokee	do	do	14,748 25
do	14	219	do	14	do	Haralson	do	do	2,674 50
do	20	240	do	20	do	Franklin	do	do	4,594 00
do	9	197	do	9	do	Talbot	do	do	1,681 25
Feb	5	543	Feb	5	do	Polk	do	250 Bunch Cotton Yarn,	1,500 00
do	5	544	do	5	do	Coweta	do	364 do	2,280 00
do	5	545	do	5	do	Hall	do	450 do	2,700 00
do	5	546	do	5	do	Scriven	do	200 do	1,200 00
do	5	547	do	5	do	Mitchell	do	250 do	1,500 00
do	5	548	do	5	do	Monroe	do	200 do	1,200 00
do	5	549	do	5	do	Wilkinson	do	250 do	1,500 00
do	5	550	do	5	do	Thomas	do	250 do	1,500 00
do	5	551	do	5	do	Brooks	do	100 do	600 00
do	5	552	do	5	do	Lincoln	do	98 do	558 00
do	11	568	do	11	do	Walker	do	Balance due,	10,167 25

INDIGENT SOLDIERS FAMILIES—For support of in 1863.—*Continued*

Feb 11	558	Feb 11	do	Colquitt	do	Balanced due	1,588 50
do 13	574	do 12	do	Lowndes	do	do	3,169 25
do 13	579	do 13	do	Tattnall	do	do	3,441 25
do 17	586	do 17	do	Upson	do	do	7,270 50
do 20	592	do 20	do	Dade	do	do	6,008 00
do 25	617	do 25	do	Effingham	do	do	1,406 00
do 29	626	do 29	do	Webster	do	do	3,936 00
Mar 1	627	do 1	do	Bulloch	do	do	993 50
do 9	636	do 9	do	Towns	do	do	3,989 25
do 9	639	do 9	do	Gilmer	do	do	10,561 50
Apr 11	687	Apr 11	do	Merriwether	do	do	6,294 50
do 12	689	do 12	do	Schley	do	do	2,047 25
do 16	699	do 12	do	Greene	do	do	3,089 25
do 18	704	do 18	do	Dade	do	do 12 pairs Cotton Cards,	73 00
do 18	705	do 18	do	Tattnall	do 12	do	73 00
do 18	706	do 18	do	Wilcox	do 7	do	43 00
do 21	728	do 18	do	Pickens	do	Balance due,	7,756 75
do 26	736	do 26	do	Jefferson	do	do	3,357 25
do 11	688	do 11	do	Appling	do	do	3,410 25
do 21	725	do 21	do	I. R. Foster, Q. M. G.,	do	To pay for Cotton Cards,	13,000 00
do 21	723	do 21	do	Inf Ct Dade	do	200 Bunches Cotton Yarn,	1,200 00
do 21	715	do 21	do	Clayton	do	180	1,080 00
do 21	716	do 21	do	Clay	do	120	720 00
do 21	717	do 21	do	Bulloch	do	50	300 00

do 21	718	do 21	do	Hart	do 310	do	1,860 00
do 21	719	do 21	do	Coffee	do 110	do	660 00
do 21	720	do 21	do	Ware	do 100	do	600 00
do 21	721	do 21	do	Richmond	do 460	do	2,760 00
do 21	722	do 21	do	Upson	do 250	do	1,500 00
do 21	724	do 21	do	Early	do 150	do	900 00
May 6	829	May 5	do	Chatham	do Balance fund,		3,589 76
do 19	900	do 19	do	Morgan	do do		1,507 25
Jun 8	958	Jun 8	do	Lee	do do		1,320 50
do 10	961	do 10	do	Richmond	do do		7,557 50
July 5	1008	July 2	do	Bryan	do do		1,968 25
do 9	1030	do 9	do	Catoosa	do do		5,431 25
do 19	1060	do 19	do	Dougherty	do do		642 00
do 19	1061	do 19	do	Tattnall	do do		900 00
do 19	1057	do 19	do	Muscogee	do do		6,657 75
Sep 24	1226	Sep 24	do	Emanuel	do do		2,555 75
Oct 15	1409	Oct 14	do	Mitchell	10 pairs Cotton Cards,		61,00—795,313 85
Balance undrawn Oct. 15, 1864,							<u>\$14,255 90</u>

INDIGENT SOLDIERS FAMILIES—For support of in 1864,

1864.	1864.		Amount appropriated,	Amount advanced for support indigent families,	
Jan 14	406	Jan 14	Inf Ct Houston Co.,	do	12,000 00
do 14	407	do 14	do Columbia	do	5,000 00
do 15	411	do 15	do Laurens	do	5,000 00
					<u>\$6,000 00</u>

INDIGENT SOLDIERS FAMILIES—For support of in 1864.—*Continued.*

Jan 20	416	Jan 20	do	Taylor	Amount advanced for support indigent families,	10,000 00
do 20	417	do 20	do	Floyd	do do	20,000 00
do 21	418	do 21	do	Dooley	do do	12,000 00
do 23	426	do 23	do	Twigg	do do	10,000 00
do 29	440	do 29	do	Harris	do do	8,000 00
Feb 4	509	Feb 4	do	Heard	do do	5,000 00
do 4	510	do 4	do	Gordon	do do	15,000 00
do 4	517	do 4	do	Clarke	do do	6,000 00
do 4	514	do 4	do	Marion	do do	8,000 00
do 5	520	do 5	do	Wilcox	do do	5,000 00
do 8	554	do 8	do	Pierce	do do	4,000 00
do 9	555	do 9	do	Coweta	do do	15,000 00
do 10	513	do 4	do	Burke	do do	5,000 00
do 10	562	do 10	do	Gwinnett	do do	25,000 00
do 11	567	do 11	do	Haralson	do do	5,000 00
do 11	569	do 11	do	Walker	do do	20,000 00
do 11	444	do 11	do	Jones	do do	5,000 00
do 11	559	do 11	do	Thomas	do do	10,000 00
do 11	560	do 11	do	Polk	do do	5,000 00
do 11	561	do 11	do	Putnam	do do	5,000 00
do 12	572	do 11	do	Montgomery	do do	5,000 00
do 13	575	do 13	do	Ware	do do	5,000 00
do 13	576	do 13	do	Miller	do do	4,000 00

do 13	577	do 13	do	Crawford	do	do	7,000 00
do 13	578	do 13	do	Clayton	do	do	6,000 00
do 13	680	do 13	do	Hall	do	do	16,000 00
do 15	583	do 13	do	Gilmer	do	do	10,000 00
1863.		1863					
Dec. 14	216	Dec. 14	do	White	Balance of Relief Fund,		
1864.		1864.					4,191 75
Jan. 4	252	Jan. 4	do	Carroll	do	do	13,451 25
do 8	260	do 8	do	Gwinnett	do	do	14,897 25
do 11	261	do 11	do	Pike	do	do	4,348 25
do 13	402	do 13	do	Dooly	do	do	10,592 00
do 14	404	do 14	do	Warren	do	do	3,522 50
do 15	409	do 15	do	Laurens	do	do	4,399 75
do 15	410	do 15	do	Telfair	do	do	1,235 85
do 15	414	do 16	do	Baldwin	do	do	3,073 25
do 15	415	do 15	do	Habersham	do	do	5,535 25
do 21	419	do 21	do	Campbell	do	do	7,836 50
do 22	421	do 22	do	Hancock	do	do	920 00
do 25	403	do 23	do	Clinch	do	do	6,379 50
do 25	430	do 25	do	Spalding	do	do	8,325 50
do 26	432	do 26	do	Echols	do	do	1,545 00
do 26	433	do 26	do	Wilkes	do	do	2,214 00
do 27	436	do 27	do	Charlton	do	do	1,479 00
do 27	437	do 27	do	Marion	do	do	5,995 50
do 27	438	do 27	do	Glynn	do	do	827 50

INDIGENT SOLDIERS' FAMILIES—For support of in 1864.—Continued.

Feb 1	443	Feb 1	Inf Ct Twiggs	Balance of Relief Fund,	5,102 50
do 3	497	do 2	do Carroll	40 pairs Cotton Cards,	242 00
do 3	498	do 2	do Whitfield	34 do	206 00
do 3	499	do 2	do Gordon	34 do	206 00
do 3	500	do 2	do Rabun	12 do	73 00
do 3	501	do 2	do Hall	34 do	206 00
do 3	502	do 2	do Stewart	40 do	242 00
do 3	503	do 2	do Jackson	34 do	206 00
do 3	504	do 2	do Walton	34 do	206 00
do 3	505	do 2	do Johnson	10 do	61 00
do 3	506	do 2	do Chatham	92 do	555 00
do 4	508	do 2	do Heard	Balance due,	3,696 25
do 4	516	do 2	do Clarke	do	5,311 25
do 4	511	do 2	do Walton	do	6,652 25
do 4	512	do 2	do Pierce	do	2,276 00
do 4	515	do 2	do Worth	do	1,661 25
do 5	519	do 2	do Wilcox	do	2,297 25
do 5	523	do 2	do Jones	100 Bunches Cotton Yarn,	600 00
do 5	524	do 2	do DeKalb	480 do do	2,880 00
do 5	525	do 2	do Spalding	400 do do	2,400 00
do 5	526	do 2	do Wilkes	100 do do	600 00
do 5	527	do 2	do Muscogee	250 do do	1,500 00

do	5	528	do	2	do	Oglethorpe	102	do	do	612 00
do	5	529	do	2	do	Walton	300	do	do	1,800 00
do	5	530	do	2	do	Talbot	150	do	do	900 00
do	5	531	do	2	do	Bibb	450	do	do	2,700 00
do	5	532	do	5	do	Paulding	350	do	do	2,100 00
do	5	533	do	5	do	Putnam	107	do	do	642 00
do	5	534	do	5	do	Pierce	120	do	do	720 00
do	5	535	do	5	do	Dehols	100	do	do	600 00
do	5	536	do	5	do	Dooley	310	do	do	1,860 00
do	5	537	do	5	do	Haralson	150	do	do	900 00
do	5	538	do	5	do	Forsyth	500	do	do	3,000 00
do	5	539	do	5	do	Dawson	300	do	do	1,800 00
do	5	540	do	5	do	Sehley	100	do	do	600 00
do	5	541	do	5	do	Union	263	do	do	1,578 00
do	5	542	do	5	do	Montgomery	150	do	do	900 00

INDIGENT SOLDIERS' FAMILIES—For Support of.—*Continued.*

1864.	Feb 15	584	Feb 15	Jus Inf Ct Dekalb Co.	Advanced for Support Indigent Families,		
	do 17	587	do 17	Upson	do	do	15,000 00
	do 20	593	do 20	Dade	do	do	8,000 00
	do 20	594	do 20	Coffee	do	do	17,000 00
	do 22	595	do 22	Telfair	do	do	5,000 00
	do 22	596	do 22	Forsyth	do	do	3,000 00
	do 22	599	do 22	Hart	do	do	20,000 00
	do 23	600	do 23	Dawson	do	do	21,000 00
	do 24	602	do 24	Randolph	do	do	25,000 00
	do 24	601	do 24	Chattooga	do	do	8 000 00
	do 25	605	do 25	Baker	do	do	15,000 00
	do 25	606	do 25	Bryan	do	do	3,000 00
	do 25	607	do 25	Quitman	do	do	2,000 00
	do 25	608	do 25	Troup	do	do	5,000 00
	do 25	618	do 25	Macon	do	do	8,000 00
	do 25	609	do 25	Brooks	do	do	6,000 00
	do 25	610	do 25	Echols	do	do	4,000 00
	do 25	612	do 25	McIntosh	do	do	4,000 00
	do 25	613	do 25	Campbell	do	do	2,000 00
	do 25	614	do 25	Carroll	do	do	20,000 00
	do 25	615	do 25	Oglethorpe	do	do	25,000 00
	do 25	616	do 25	Elbert	do	do	4,000 00
	do 26	621	do 25	Pike	do	do	25,000 00
					do	do	12,000 00

do	26	624	do	25	Rabun	do	do	10,000	00
Mar	1	628	Mar.	1	Bulloch	do	do	5,000	00
do	2	633	do	2	Glascock	do	do	2,500	00
do	3	631	do	2	Scriven	do	do	4,000	00
do	3	634	do	3	Taylor	do	do	10,000	00
do	9	637	do	9	Towns	do	do	10,000	00
do	19	662	do	19,	Coweta	do	do	5,440	50
do	26	675	do	26	Tattnall	do	do	5,000	00
do	31	676	do	28	Gwinnett	do	do	1,000	00
Ap'l	2	683	Ap'l	2	Taliaferro	do	do	2,000	00
do	5	684	do	5	Pulaski	do	do	11,618	75
do	7	685	do	7	Jones	do	do	6,000	00
do	18	703	do	18	Telfair	do	do	61	00
do	19	707	do	19	Spalding	do	do	10,580	00
do	20	711	do	20	Clay	do	do	6,493	50
do	21	729	do	21	Pickens	do	do	15,517	00
do	26	735	do	26	Fayette	do	do	29,388	50
do	26	737	do	26	Jefferson	do	do	8,442	00
do	26	738	do	26	Baldwin	do	do	7,999	00
do	27	743	do	27	Banks	do	do	22,351	50
do	27	747	do	27	Wilkinson	do	do	27,521	00
do	27	727	do	21	Jasper	do	do	6,772	25
do	27	732	do	23	Murray	do	do	6,000	00
do	28	749	do	23	Monroe	do	do	7,720	50
do	28	751	do	28	Bartow	do	do	25,389	25

10 pair Cotton Cards,
Advanced for Support Indigent Families,

INDIGENT SOLDIERS' FAMILIES—For Support of.—Continued.

May 16	581	May 16	Inf'r C't. Clarke Co.	Advanced to support Indigent Families,	do	21,009 00
do 17	855	do 17	do Newton	do	do	33,936 50
do 18	887	do 17	do Morgan	do	do	8,176 00
do 18	888	do 17	do Colquitt	do	do	7,392 50
do 18	889	do 17	do Worth	do	do	7,606 50
do 18	890	do 17	do Echols	do	do	5,594 50
do 18	891	do 17	do Oglethorpe	do	do	5,138 00
do 18	892	do 17	do Forsyth	do	do	29,867 50
do 18	893	do 17	do Mitchell	do	do	16,200 50
do 18	894	do 17	do Crawford	do	do	8,088 00
do 18	895	do 17	do Dooly	do	do	5,467 00
do 19	897	do 17	do Scriven	do	do	11,694 00
do 19	898	do 17	do Decatur	do	do	14,034 50
do 20	904	do 20	do Towns	do	do	21,869 50
do 20	901	do 19	do Cobb	do	do	17,009 50
do 20	902	do 19	do Campbell	do	do	14,451 50
do 20	903	do 19	do Liberty	do	do	12,251 50
do 20	905	do 19	do Miller	do	do	6,695 00
do 24	912	do 23	do Calhoun	do	do	6,834 50
do 24	913	do 23	do Emanuel	do	do	12,000 00
do 24	915	do 23	do Schley	do	do	10,530 00
do 24	916	do 23	do Baker	do	do	8,912 00
do 24	917	do 23	do Franklin	do	do	33,111 50
do 24	918	do 23	do Clayton	do	do	12,326 50

INDIGENT SOLDIERS' FAMILIES—For Support of.—Continued.
 Int'r. O't. Macon Co., Advanced to Support Indigent Families.

June 8	957	June 8				5 745 00
do 10	960	do 10	do	Columbia	do	6,213 50
do 10	962	do 10	do	Richmond	do	18,061 00
do 11	964	do 11	do	Bryan	do	6,606 50
do 11	965	do 11	do	Clinch	do	13,125 00
do 11	966	do 11	do	Effingham	do	4,114 25
do 14	968	do 14	do	Rabun	do	6,837 00
do 15	969	do 15	do	Union	do	30,000 00
do 15	970	do 15	do	Butts	do	6,454 75
do 16	971	do 15	do	Taliaferro	do	3 366 00
do 16	972	do 15	do	Henry	do	12,504 50
do 18	973	do 15	do	Dougherty	do	7,189 00
do 18	977	do 15	do	Lowndes	do	15,036 00
do 18	978	do 15	do	Dawson	do	10,238 75
do 20	982	do 15	do	Clay	do	6,493 50
do 20	984	do 15	do	Bibb	do	25,000 00
do 29	989	do 29	do	Tattnall	do	11,175 00
do 30	993	do 30	do	Montgomery	do	9,544 00
do 30	998	do 30	do	Jasper	do	10,000 00
July 1	1003	July 1	do	Elbert,	do	15,943 00
do 2	1005	do 2	do	Spalding	do	10,576 00
do 2	1006	do 2	do	Decatur	do	14,034 50
do 2	1007	do 2	do	Ware	do	6,827 00
do 2	1010	do 2	do	White	do	20,098 00
						17,080 20

do	4	1012	do	4	do	Laurens	do	do	20,165 75
do	4	1013	do	4	do	Houston	do	do	11,003 60
do	4	1017	do	4	do	Towns	do	do	15,934 75
do	4	1015	do	4	do	McIntosh	do	do	4,179 50
do	6	1023	do	4	do	Emanuel	do	do	7 858 50
do	8	1024	do	8	do	Charlton	do	do	8,359 50
do	8	1025	do	8	do	Greene	do	do	7,644 50
do	9	1026	do	9	do	Burke	do	do	9,082 25
do	9	1027	do	9	do	Early	do	do	6,268 00
do	9	1028	do	9	do	Wilkinson	do	do	13,199 50
do	9	1029	do	9	do	DeKalb	do	do	10,000 00
do	12	1032	do	12	do	Taylor	do	do	12,814 50
do	13	1033	do	12	do	Worth	do	do	7,606 50
do	13	1034	do	13	do	Oglethorpe	do	do	4,325 00
do	13	1036	do	12	do	Lee	do	do	4,217 25
do	13	1037	do	12	do	Coweta	do	do	19,328 50
do	13	1038	do	12	do	Fulton	do	do	21,934 00
do	14	1040	do	14	do	Terrell	do	do	12,059 50
do	15	1044	do	15	do	Thomas	do	do	14,436 00
do	15	1045	do	15	do	Marion	do	do	10,491 75
do	16	1050	do	16	J. Haas Agent Express Company, freight on fifteen Boxes Cotton Cards sent to White and other counties and returned from Atlanta on account of proximity to the enemy,				125 00
do	19	1055	do	Infr	C't. Stewart Co., Am't advanced to Indigent Families				21,845 50
do	19	1056	do	do	do	Muscogee	do	do	71,000 00

INDIGENT SOLDIERS' FAMILIES.—For support of.—Continued..									
July	19	1058	July	19	Inf Ct Chatham Co.,	Am't for cotton yarn for indigent families,	do	do	3,120 00
do	19	1059	do	19	do	do	do	do	720 00
do	21	1062	do	21	do	do	do	do	29,435 50
do	21	1066	do	21	Gwinnett	Am't advanced for support indigent families,	do	do	2,000 00
do	21	1067	do	21	Murray	do	do	do	10,000 00
do	21	1064	do	21	DeKalb	do	do	do	5,556 00
do	21	1068	do	21	Twiggs	do	do	do	3,251 25
do	22	1068	do	22	Putnam	do	do	do	7,559 00
do	22	1069	do	22	Baldwin	do	do	do	10,739 00
do	22	1071	do	22	Wilcox	do	do	do	16,619 50
do	23	1073	do	22	Jackson	do	do	do	13,745 00
do	26	1077	do	27	Fannin	do	do	do	10,000 00
do	26	1678	do	26	Bulloch	do	do	do	7,492 75
do	26	1079	do	26	Wayne	do	do	do	5,606 75
do	28	1052	do	18	Columbia	do	do	do	13,000 00
do	28	1053	do	18	Washington	do	do	do	16,778 50
do	28	1081	do	28	Warren	do	do	do	9,557 00
do	26	1083	do	28	Harris	do	do	do	8,659 25
Aug.	11	1140	Aug.	11	Clayton	do	do	do	10,676 75
do	11	1141	do	11	Pulaski	do	do	do	16,884 00
do	12	1143	do	11	Jefferson	do	do	do	3,417 25
do	15	1145	do	15	Calhoun	do	do	do	10,036 75
do	15	1146	do	15	Upson	do	do	do	12,441 50
do	22	1153	do	22	Heard	do	do	do	28,430 00
do	23	1157	do	23	Lumpkin	do	do	do	

do	23	1150	do	19	do	Glascock	3,929	25
do	23	1151	do	19	do	Macon	5,386	50
do	23	1156	do	22	do	Brooks	4,982	00
do	29	1165	do	29	do	Hart	12,711	75
do	29	1166	do	29	do	Randolph	10,428	25
do	29	1169	do	30	do	Worth	7,000	50
do	30	1172	do	30	do	Sumter	14,944	50
do	31	1174	do	31	do	Cherokee	50,764	00
Sept. 2	2	1182	Sept. 2	2	do	Coffee	15,345	25
do	2	1175	do	1	do	Jones	4,795	00
do	2	1178	do	1	do	Decatur	12,852	00
do	2	1179	do	1	do	Crawford	6,938	00
do	2	1181	do	2	do	Clinch	12,063	00
do	2	1183	do	2	do	Chattahoochee	5,000	00
do	2	1187	do	2	do	Clay	5,977	50
do	6	1195	do	6	do	Taliaferro	2,437	00
do	7	1196	do	7	do	Greene	7,008	50
do	8	1198	do	8	do	Chatham	71,144	00
do	9	1200	do	9	do	Bibb	20,738	25
do	9	1201	do	9	do	Newton	15,681	64
do	12	1202	do	12	do	Monroe	14,805	00
do	12	1203	do	12	do	Webster	3,899	25
do	12	1204	do	12	do	Decatur	1,182	00
do	12	1205	do	12	do	Hancock	6,665	75
do	14	1207	do	14	do	Tattnall	7,421	50

INDIGENT SOLDIERS' FAMILIES—For support of.—Continued.
 Am't advanced for support indigent families,

Sept. 15	1208	Sept. 15	Inf Ct Meriwether	do	do	29,990 00
do	16	do	Quitman	do	do	3,688 75
do	17	do	Dooly	do	do	9,857 50
do	22	do	Union	do	do	15,457 50
do	22	do	Forsyth	do	do	24,933 75
do	24	do	Pierce	do	do	6,684 25
do	24	do	Mitchell	do	do	7,434 25
do	26	do	Schley	do	do	4,839 00
do	28	do	Miller	do	do	4,847 50
do	29	do	Appling	do	do	10,176 00
do	30	do	Troup	do	do	8,252 00
Oct. 3	1240	Oct. 3	Henry	do	do	6,252 25
do	4	do	Walton	do	do	19,010 25
do	4	do	Cherokee	do	do	32,852 00
do	5	do	Johnson	do	do	4,898 00
do	5	do	Campbell	do	do	17,225 00
do	7	do	Carroll	do	do	24,237 50
do	11	do	Hall	do	do	22,518 00
do	11	do	Franklin	do	do	15,420 75
do	11	do	Wayne	do	do	6,886 75
do	12	do	Effingham	do	do	7,892 50
do	12	do	Lowndes	do	do	6,912 00
do	12	do	Colquitt	do	do	3,390 25
do	14	do	Pike	do	do	12,210 00

do	14	1278	do	14	do	Bryan	do	27	Amount for 54 pair Cotton Cards,	do	do	3,937 25
do	14	1279	do	14	do	Clarke	do	66		do	do	12,412 50
do	14	1280	do	14	do	Emanuel	do	30		do	do	9,929 25
do	14	1282	do	14	do	Appling	do	69		do	do	544 00
do	14	1283	do	14	do	Baker	do	48		do	do	276 00
do	14	1284	do	14	do	Baldwin	do	183		do	do	660 60
do	14	1285	do	14	do	Banks	do	28		do	do	304 00
do	14	1286	do	14	do	Bartow	do	24		do	do	696 00
do	14	1287	do	14	do	Berrien	do	14		do	do	484 00
do	14	1288	do	14	do	Bibb	do	26		do	do	1,848 00
do	14	1289	do	14	do	Brooks	do	17		do	do	284 00
do	14	1290	do	14	do	Bryan	do	27		do	do	244 00
do	14	1291	do	14	do	Bulloch	do	16		do	do	142 00
do	14	1292	do	14	do	Burke	do	46		do	do	262 00
do	14	1293	do	14	do	Butts	do	195		do	do	172 00
do	14	1294	do	14	do	Calhoun	do	28		do	do	276 00
do	14	1295	do	14	do	Camden	do	208		do	do	164 00
do	14	1296	do	14	do	Campbell	do	48		do	do	464 00
do	14	1297	do	14	do	Carroll	do	264		do	do	1,968 00
do	14	1298	do	14	do	Charlton	do	72		do	do	284 00
do	14	1299	do	14	do	Chatham	do	51		do	do	2,096 00
do	14	1300	do	14	do	Chattahoochee	do			do	do	486 00
do	14	1301	do	14	do	Cherokee	do			do	do	2,664 00
do	14	1302	do	14	do	Clarke	do			do	do	728 00
do	14	1303	do	14	do	Clay	do			do	do	516 00

do	14	1328	do	14	do	Fulton	59	do	596 00
do	14	1329	do	14	do	Gilmer	72	do	726 00
do	14	1330	do	14	do	Glasscock	33	do	336 00
do	14	1331	do	14	do	Glynn	6	do	62 00
do	14	1332	do	14	do	Greene	63	do	636 00
do	14	1333	do	14	do	Gordon	53	do	536 00
do	14	1334	do	14	do	Gwinnette	162	do	1,636 00
do	14	1335	do	14	do	Habersham	129	do	1,302 00
do	14	1336	do	14	do	Hall	198	do	1,998 00
do	14	1337	do	14	do	Hancock	57	do	575 00
do	14	1338	do	14	do	Haralson	46	do	464 00
do	14	1349	do	14	do	Harris	81	do	816 00
do	14	1340	do	14	do	Hart	111	do	1,122 00
do	14	1341	do	14	do	Heard	102	do	1,032 00
do	14	1342	do	14	do	Henry	51	do	516 00
do	14	1343	do	14	do	Houston	93	do	942 00
do	14	1344	do	14	do	Irwin	45	do	456 00
do	14	1345	do	14	do	Jackson	141	do	1,422 00
do	14	1346	do	14	do	Jasper	54	do	546 00
do	14	1347	do	11	do	Jefferson	46	do	464 00
do	14	1348	do	14	do	Jones	45	do	456 00
do	14	1359	do	14	do	Laurens	72	do	728 00
do	14	1350	do	14	do	Lee	39	do	396 00
do	14	1351	do	14	do	Liberty	32	do	324 00
do	14	1352	do	14	do	Lincoln	16	do	164 00

INDIGENT SOLDIERS' FAMILIES—For support of.—Continued.

Oct.	14	1353	Oct.	14	Inf Ct Lowndes Co.	Amount for 40 pair Cotton Cards,	do	80	do	404 00
do	14	1354	do	14	do	Lumpkin	do	48	do	508 00
do	14	1355	do	14	do	Macon	do	99	do	486 00
do	14	1356	do	14	do	Madison	do	90	do	1,002 00
do	14	1357	do	14	do	Marion	do	16	do	912 00
do	14	1358	do	14	do	McIntosh	do	126	do	164 00
do	14	1359	do	14	do	Meriwether	do	39	do	1,272 00
do	14	1360	do	14	do	Miller	do	68	do	396 00
do	14	1361	do	14	do	Milton	do	66	do	688 00
do	14	1362	do	14	do	Mitchell	do	63	do	666 00
do	14	1363	do	14	do	Monroe	do	126	do	636 00
do	14	1364	do	14	do	Montgomery	do	33	do	264 00
do	14	1365	do	14	do	Morgan	do	42	do	336 00
do	14	1366	do	14	do	Murray	do	135	do	424 00
do	14	1367	do	14	do	Muscogee	do	138	do	1,365 00
do	14	1368	do	14	do	Newton	do	36	do	1,392 00
do	14	1369	do	14	do	Oglethorpe	do	42	do	366 00
do	14	1370	do	14	do	Pickens	do	40	do	424 00
do	14	1371	do	14	do	Pierce	do	108	do	404 00
do	14	1372	do	14	do	Pike	do	23	do	1,092 00
do	14	1373	do	14	do	Polk	do	93	do	232 00
do	14	1374	do	14	do	Pulaski	do	30	do	942 00
do	14	1375	do	14	do	Putnam	do	33	do	800 00
do	14	1376	do	14	do	Quitman	do		do	336 00

do	14	1377	do	14	do	Rabun	do	54	do	546 00
do	14	1378	do	14	do	Randolph	do	90	do	912 00
do	14	1379	do	14	do	Richmond	do	96	do	968 00
do	14	1380	do	14	do	Schley	do	42	do	426 00
do	14	1381	do	14	do	Scriven	do	21	do	212 00
do	14	1382	do	14	do	Spalding	do	116	do	1,176 00
do	14	1383	do	14	do	Stewart	do	87	do	882 00
do	14	1384	do	14	do	Sumter	do	88	do	888 00
do	14	1385	do	14	do	Talbot	do	68	do	636 00
do	14	1386	do	14	do	Taliaferro	do	24	do	246 00
do	14	1387	do	14	do	Tattnall	do	66	do	666 00
do	14	1388	do	14	do	Taylor	do	72	do	728 00
do	14	1389	do	14	do	Telfair	do	10	do	102 00
do	14	1390	do	14	do	Terrell	do	51	do	516 00
do	14	1391	do	14	do	Thomas	do	82	do	828 00
do	14	1392	do	14	do	Townes	do	62	do	634 00
do	14	1393	do	14	do	Troup	do	44	do	444 00
do	14	1394	do	14	do	Twiggs	do	45	do	456 00
do	14	1395	do	14	do	Union	do	41	do	414 00
do	14	1396	do	14	do	Upson	do	81	do	816 00
do	14	1397	do	14	do	Walton	do	102	do	1,028 00
do	14	1398	do	14	do	Ware	do	32	do	324 00
do	14	1399	do	14	do	Warren	do	72	do	726 00
do	14	1400	do	14	do	Washington	do	99	do	1,002 00
do	14	1401	do	14	do	Wayne	do	40	do	404 00

INDIGENT SOLDIERS' FAMILIES—For support of.—*Continued.*

Oct.	14	1402	Oct.	14	Inf Ct	Webster Co.	Amount for 36 pair Cotton Cards,		
do	14	1403	do	14	do	White	do 105	366	00
do	14	1404	do	14	do	Wilcox	do 42	1,662	00
do	14	1405	do	14	do	Wilkes	do 89	426	00
do	14	1406	do	14	do	Wilkinson	do 74	396	00
do	14	1407	do	14	do	Whitfield	do 58	748	00
do	14	1408	do	14	do	Worth	do 60	586	00
								606	00
								<u>3,685,991.39</u>	
									<u>\$2,314,008.61</u>

Balance undrawn Oct. 15, 1864,

PART II.
COMPTROLLER GENERAL'S REPORT.

TABLE A.

LAND—Showing the number of Acres—Aggregate Value and Average Value for the years 1863 and 1864.

COUNTIES.	No. Acres in 1863.	Aggregate Val- ue in 1863.	Average value in 1863	No. Acres in 1864.	Aggregate val- ue in 1864.	Average value in 1864.
Appling,	384,115	\$ 414,554	\$ 1 07	363,866	590,595	1 62
Baker,	180,565	2,344,815	12 93	188,408	4,799,721	25 47
Baldwin,	211,991	1,356,620	6 39	243,147	2,338,529	9 63
Banks,	115,461	636,722	5 51	109,732	782,471	7 13
Bartow,	284,342	4,655,249	16 37			
Berrien,	244,987	508,982	2 07	244,751	944,826	3 86
Bibb,	705,151	2,972,164	4 21	678,234	5,277,951	7 78
Brooks,	274,725	2,174,678	7 91	305,535	4,787,792	15 67
Bryan,	212,028	790,834	3 72	187,414	1,137,431	6 06
Bulloch,	524,935	856,985	1 63	501,120	2,151,747	4 29
Burke,	775,152	4,618,816	5 95			
Butts,	156,379	1,057,671	6 76	159,505	1,871,825	11 73
Calhoun,	156,231	1,640,472	10 50	166,747	3,040,610	18 23
Camden,	198,746	606,891	3 05	151,531	328,412	2 06
Campbell,	224,281	1,638,442	7 30			
Carroll,	244,713	1,743,416	7 12	211,531	2,247,560	10 62
Catoosa,	84,722	1,222,372	14 42			
Charlton,	117,740	89,426	7 6			
Chatham,	307,491	2,942,500	9 56	178,965	5,248,301	29 32
Chattahoochee,	140,509	1,147,373	8 16	131,174	1,698,247	12 94
Chattooga,	153,578	1,568,416	10 21			
Cherokee,	196,966	1,718,820	8 72			
Clarke,	329,900	1,538,662	4 66	282,740	3,059,315	10 82
Clay,	126,168	910,483	7 21	121,723	1,674,831	13 76
Clayton,	92,999	938,388	10 08	92,127	1,554,951	16 87
Clinch,	379,445	652,252	1 72	379,661	1,036,964	2 77
Cobb,	270,616	2,873,516	10 08			
Coffee,	275,153	301,146	1 09	7,130	345,818	1 29
Columbia,	316,244	2,144,136	6 78	287,867	2,974,662	9 67
Colquitt,	99,966	151,815	1 51	22,118	257,335	3 13
Coweta,	283,075	2,776,996	9 88	386,810	5,233,775	18 24
Crawford,	119,276	1,539,377	7 72	191,358	2,234,466	11 67
Dade,	76,425	1,029,832	13 46			
Dawson,	262,888	438,835	1 60	144,614	815,491	5 64
Decatur,	490,111	2,468,608	5 03	474,561	3,940,832	8 30
De Kalb,	177,493	1,713,916	6 65	163,809	2,271,519	13 86
Dooly,	326,368	1,776,291	5 44	331,217	3,026,453	9 13
Dougherty,	301,094	4,248,465	14 10	290,895	8,824,672	30 33
Early,	236,592	1,868,445	7 89	231,002	4,118,606	17 83
Effingham,	65,923	104,263	1 58	62,569	456,790	7 30
Elbert,	282,147	986,795	3 49	280,858	1,376,689	4 90
Emmanuel,	268,668	1,701,996	6 33	266,243	2,571,830	9 66
Evans,	498,397	614,397	1 23	505,760	2,285,831	4 51
Fannin,	87,759	476,063	5 42			
Fayette,	148,709	1,410,290	9 48	134,563	1,982,963	14 74
Floyd,	273,357	4,019,828	14 70			
Forsyth,	121,366	900,590	7 42			
Franklin,	195,247	922,275	4 72	186,057	1,115,922	6 00
Fulton,	173,024	3,003,980	17 36	187,223	7,684,495	41 04
Gilmer,	124,074	589,747	4 46			
Glenn,	78,939	423,595	5 36	231,290	724,331	3 13
Glynn,	191,340	519,499	2 71	158,218	287,632	1 81
Greene,	294,527	2,056,376	6 98	293,516	2,972,344	10 12
Gordon,	208,335	2,711,385	13 01			
Gwinnett,	275,263	1,894,104	6 88	257,515	1,740,662	6 75
Habersham,	231,697	780,079	3 36	206,761	1,055,477	5 10
Hall,	247,819	1,123,061	4 53	242,525	1,620,661	6 68
Hancock,	331,607	2,625,578	7 91	334,896	5,547,816	16 50
Haralson,	69,435	420,116	6 04	65,934	570,181	8 64
Harris,	291,105	1,965,444	6 73	266,520	3,650,824	13 69
Hart,	141,412	678,819	4 80	135,347	1,428,461	10 55
Heard,	155,006	1,157,158	7 46	149,210	2,711,782	18 17
Henry,	236,166	2,118,277	8 96	230,069	4,199,283	18 25
Houston,	393,728	4,170,950	10 61	388,434	7,624,581	19 62
Irwin,	327,064	335,407	1 02	306,154	511,344	1 67
Jackson,	264,003	1,398,191	5 29	248,196	2,428,257	9 78
Jasper,	247,910	1,830,261	7 38	236,306	3,216,934	13 61
Jefferson,	352,295	2,226,440	6 31	333,402	3,348,277	10 04

TABLE A.—CONTINUED.

COUNTIES.	No. Acres In 1863.	Aggregate Val- ue in 1863.	Average value in 1863.	No. Acres In 1864.	Aggregate value in 1864.	Average value in 1864.
Johnson,	168,085	413,354	2 51	177,888	1,002,03	5 63
Jones,	271,048	1,632,651	6 21	259,588	3,741,86	14 41
Laurens,	337,418	1,225,017	3 08	361,000	2,405,100	6 66
Lee,	210,195	2,835,703	13 77	223,309	7,777	32 65
Liberty,	368,493	721,082	1 95	376,355	973,304	2 58
Lincoln,	139,720	901,190	6 45	161,471	1,001,000	8 02
Lowndes,	356,357	1,516,971	4 31	333,177	2,484,630	7 03
Lumpkin,	162,533	421,314	2 77	115,308	599,420	4 34
Macon,	239,433	2,199,868	9 18	226,286	3,289,981	14 53
Madison,	174,074	668,300	3 83	166,208	1,129,505	6 73
Marion,	188,407	1,270,240	6 74	186,930	2,49,888	13 10
McIntosh,	240,944	440,061	1 82	224,536	380,413	1 72
Mariether,	332 019	2,631,610	8 08	325,490	6,422,230	19 73
Miller,	94,626	425,499	4 49	96,792	602,520	6 22
Milton,	67,430	693,165	10 27			
Mitchell,	165,990	1,308,120	7 88	170,218	2,674,759	15 71
Monroe,	326,043	2,768,957	8 49			
Montgomery,	374,859	414,608	1 10	349,653	619,964	1 85
Morgan,	258,092	1,616,475	6 37	261,625	2,538,962	9 59
Murray,	124,960	1,567,338	12 54			
Muscogee,	182,767	2,721,879	14 89	179,462	3,586,402	19 98
Newton,	299,242	2,407,650	8 04	279,299	3,596,809	12 87
Oglethorpe,	339,0 8	1, 63, 9	5 20	333,949	2,611,994	7 82
Paulding,	97 3 8	868,317	8 92			
Pickens,	91 4 4	502,806	5 49			
Pierce,	126,152	226,372	1 79			
Pike,	234,261	1,974,267	8 84	234,467	3,619,710	15 43
Polk,	138,820	1,827,970	13 16			
Pulaski,	391 789	2,165,413	5 52	311,911	3,723,035	11 93
Putnam,	246,519	1,948,055	7 94	244,440	3,509,962	12 50
Quitman,	99,559	991,046	9 00	98,758	1,101,184	10 63
Rabun,	151,173	231,603	1 55	157,030	357,306	2 28
Randolph,	244,872	2,007,989	8 19	239,988	4,111,772	16 85
Richmond,	386,637	3,122,975	8 85	474,300	3,008,118	11 57
Schley,	108,100	900,530	8 33	142,921	2,407,004	15 00
Sorriren,	435,313	1,721,300	3 95	444,715	1,105,440	6 95
Spalding,	177,200	1,150,176	6 49	154,911	2,311,000	15 00
Stewart,	345,110	2,730,219	7 90			
Suiter,	338,929	3,333,277	9 85	308,42	7,000,000	21 20
Talbot,	267,782	2,138,852	8 10	262,829	4,111,000	15 71
Taliaferro,	139,367	775,873	5 95	128,61	1,011,000	12 52
Tattnall,	592,350	520,336	1 03	501,477	1,000,000	2 11
Taylor,	136,800	1,103,827	8 00	172,939	2,111,441	12 40
Telfair,	216,551	261,671	1 22	220,100	88,000	4 00
Terrell,	158,373	1,742,411	11 00	178,961	3,656,420	20 43
Thomas,	482,620	3,749,322	7 76	543,600	7,776,793	14 30
Towns,	53,200	226,775	4 26	52,709	290,895	5 51
Troup,	285,663	2,797,991	9 79	288,923	5,463,396	18 70
Twiggs,	221,660	1,871,398	8 44	226,416	4,232,435	18 69
Union,	406,284	420,040	1 02	39,05	676,412	6 12
Upton,	212,960	1,819,057	8 54	203,839	2,694,251	13 21
Walker,	211,677	2,197,597	10 38			
Walton,	278,876	1,561,805	5 60	285,162	1,958,420	6 84
Ware,	214,229	376,010	1 25	180,459	686,664	3 80
Warren,	226,041	1,625,240	7 18	215,200	3,931,896	18 27
Washington,	419,965	2,537,055	6 04	419,903	4,107,686	9 78
Wayne,	226,202	178,036	7 8	171,536	288,805	1 68
Webster,	127,432	1,138,529	8 93	138,302	2,355,094	17 03
White,	108,311	465,432	4 30	101,874	733,990	7 20
Waufield,	185,561	2,277,625	12 27			
Wilcox,	143,289	310,520	2 16	122,153	606,867	4 96
Wilkes,	334,505	1,718,553	5 13	326,331	2,551,157	7 81
Wilkinson,	279,773	1,947,809	6 96	299,405	3,720,170	12 43
Worth,	142,557	696,252	4 88	135,562	1,803,895	13 30
	31,512,203	\$200,436,676	6 35	25,892,569	\$283,620,550	10 95

Average value of land per acre in 108 counties in 1864, \$10.95, same counties in 1863 \$5.84.

TABLE B.

SLAVES.—Showing the number of Slaves, their aggregate value, and average value for the years 1863 and 1864.

COUNTIES.	No. Slaves in 1863.	Aggregate Val- ue of Slaves in 1863.	Average value Slaves in 1863.	No. Slaves in 1864.	Aggregate Val- ue of Slaves in 1864.	Average value Slaves in 1864.
Appling,	882	930,000	\$1,054	1,031	\$ 1,394,740	1,333
Baker,	3,986	4,110,025	1,032	4,941	10,004,302	2,024
Baldwin,	4,505	4,405,106	977	5,088	8,703,650	1,710
Banks,	1,234	917,946	743	1,371	1,390,210	1,014
Bartow,	5,519	5,377,144	974			
Berrien,	584	492,743	843	876	1,181,050	1,341
Bibb,	6,541	6,372,315	974	7,455	14,552,800	1,952
Brooks,	4,604	4,356,675	939	5,007	11,942,046	2,384
Bryan,	1,977	1,584,400	801	2,180	3,057,860	1,498
Bulloch,	2,469	1,856,375	751	2,675	5,982,665	2,233
Burke,	12,664	12,143,985	958			
Butts,	3,441	3,026,950	879	3,457	5,129,500	1,483
Cathoun,	2,842	2,795,050	985	3,308	6,164,374	1,863
Camden,	1,606	1,271,600	767	1,400	2,056,500	1,469
Campbell,	2,366	2,294,500	969			
Carroll,	2,174	2,172,450	985	2,146	3,582,386	1,669
Catoosa,	828	829,080	1,001			
Charlton,	475	391,850	824			
Chatham,	8,596	7,098,000	825	8,758	17,423,700	1,989
Chattahoochee,	3,238	2,798,114	860	3,144	5,510,925	1,752
Chattooga,	2,336	2,210,496	946			
Cherokee,	1,518	1,481,420	970			
Clarke,	5,757	4,922,805	855	5,227	11,734,620	2,245
Clay,	2,418	2,022,380	834	2,515	4,273,300	1,699
Clayton,	1,495	1,317,240	880	1,366	2,207,250	1,615
Clinch,	985	873,100	886	1,242	2,069,600	2,149
Cobb,	4,084	4,503,530	1,102			
Coffee,	623	561,150	900	636	913,600	1,436
Columbia,	8,245	6,586,350	795	8,611	10,779,200	1,252
Colquitt,	163	123,260	762	205	465,750	2,272
Coweta,	7,229	7,856,850	1,073	7,553	15,669,600	2,075
Crawford,	4,355	3,787,365	869	4,554	6,279,850	1,379
Dade,	370	447,270	1,111			
Dawson,	373	275,700	739	326	645,350	1,979
Decatur,	6,567	6,343,986	960	7,106	11,190,280	1,574
DeKalb,	2,279	2,241,830	980	2,089	3,519,960	1,685
Dooley,	4,200	3,262,827	776	4,638	7,618,680	1,513
Dougherty,	6,549	6,579,900	1,004	6,860	13,198,920	1,922
Early,	4,041	4,662,713	1,004	5,092	9,956,810	1,955
Effols,	330	367,750	1,114	412	587,000	1,424
Effingham,	2,616	2,385,300	911	2,692	3,147,170	1,169
Elbert,	5,834	5,159,364	884	6,056	8,057,399	1,330
Emanuel,	1,487	1,496,480	1,066	1,645	3,268,040	1,986
Fannin,	134	89,310	666			
Fayette,	2,344	2,310,150	946	2,320	3,520,295	1,517
Floyd,	6,064	5,451,410	899			
Forsyth,	904	867,980	960			
Franklin,	1,336	1,195,050	894	1,437	2,355,325	1,639
Fulton,	4,229	4,472,595	1,057	4,246	9,750,490	2,296
Gilmer,	176	170,728	970			
Glascocock,	887	661,200	745	938	2,274,070	2,424
Glynn,	1,308	863,200	659	1,125	1,925,200	1,711
Greene,	8,612	7,424,386	862	8,886	12,001,225	1,350
Gordon,	2,374	2,022,905	852			
Gwinnett,	2,674	2,265,796	847	2,441	3,630,360	1,487
Habersham,	1,067	952,481	892	1,105	1,514,273	1,370
Hall,	1,321	1,170,785	884	1,465	2,129,150	1,453
Hancock,	8,481	8,058,275	950	8,611	16,503,100	1,916
Haralson,	251	212,950	848	263	342,310	1,301
Harris,	8,160	7,100,655	870	7,963	14,703,040	1,878
Hart,	1,634	1,379,432	844	1,630	2,894,000	1,775
Heard,	2,783	2,521,825	906	2,952	6,069,301	2,056
Henry,	4,730	4,914,400	1,037	4,773	9,681,376	2,028
Houston,	11,617	11,224,900	960	11,806	18,933,950	1,604
Irwin,	35	373,100	1,060	375	705,310	1,880
Jackson,	3,618	2,980,138	823	3,712	5,362,879	1,445
Jasper,	7,105	6,997,775	984	6,999	11,129,415	1,590
Jefferson,	7,061	5,878,858	832	7,187	7,669,692	1,067

TABLE B.—Continued.

COUNTIES.	No. Slaves in 1863.	Aggregate Val- ue of Slaves in 1863.	Average value of Slaves in 1863.	No. Slaves in 1864.	Aggregate Val- ue of Slaves in 1864.	Average value of Slaves in 1864.
Johnson,	906	727,925	803	947	1,601,424	1,691
Jones,	6,29	5,213,128	828	6,358	10,389,736	1,634
Laurens,	3,741	2,823,046	753	3,884	7,111,600	1,839
Lee,	5,604	4,719,400	847	6,047	12,775,300	2,112
Liberty,	5,33	3,436,330	737	5,237	8,072,800	1,541
Lincoln,	3,82	3,455,143	903	4,087	4,889,870	1,074
Lowndes,	4,04	3,692,510	891	4,372	6,999,353	1,578
Lumpkin,	44	321,780	724	453	757,159	1,671
Macon,	6,02	4,864,810	806	6,347	9,717,700	1,531
Madison,	1,96	1,503,369	766	1,878	2,352,382	1,252
Marion,	3,55	3,391,550	956	3,744	7,485,075	1,999
McIntosh,	1,644	1,185,140	722	6,128	1,456,550	1,291
Merriweather,	8,950	7,972,060	890	1,439	20,707,646	2,195
Miller,	93	734,650	788	1,202	2,019,800	1,680
Milton,	66	715,150	1,069			
Mitchell,	2,11	1,940,630	911	3,023	5,935,318	1,983
Monroe,	10,23	10,066,866	983			
Montgomery,	1,07	903,195	843	1,124	2,040,480	1,815
Morgan,	6,62	6,006,026	906	7,138	10,770,925	1,508
Murray,	1,53	1,282,050	834			
Muscookee,	7,38	7,355,900	995	7,461	11,889,490	1,593
Newton,	6,40	6,523,395	1,018	5,850	8,335,139	1,425
Oglethorpe,	7,34	5,697,375	775	7,474	10,494,750	1,404
Paulding,	62	624,126	995			
Pickens,	274	257,190	938			
Pierce,	419	319,935	763			
Pike,	5,181	4,939,156	953	5,300	10,021,090	1,891
Polk,	2,668	2,439,620	911			
Pulaski,	5,548	4,686,461	844	5,788	10,452,600	1,805
Putnam,	7,372	7,181,950	974	7,363	12,772,360	1,734
Quitman,	1,810	1,628,585	899	1,955	4,079,150	2,086
Rabun,	239	199,359	796	220	261,700	1,158
Randolph,	4,856	4,989,789	1,027	5,394	10,762,400	1,984
Richmond,	8,527	8,278,250	970	8,46	13,616,189	1,609
Schley,	2,569	2,661,360	1,035	2,775	5,445,372	1,962
Scriven,	5,492	4,245,670	773	5,213	8,371,859	1,606
Spalding,	4,083	3,098,010	758	4,304	6,641,160	1,511
Stewart,	7,998	6,433,190	804			
Sumter,	7,347	7,254,184	974	8,156	18,172,900	2,228
Talbot,	8,846	9,224,350	1,042	8,446	18,651,190	2,200
Taliaferro,	2,925	2,664,971	91	2,878	3,945,300	1,388
Tattall,	1,224	1,197,385	978	1,299	2,711,465	2,087
Taylor,	2,765	2,304,045	833	2,891	5,991,543	2,070
Telfair,	934	943,725	1,005	1,16	3,413,190	2,920
Terrell,	3,483	3,032,805	870	4,111	8,950,522	2,024
Thomas,	8,323	8,528,261	1,02	8,909	21,971,960	2,466
Towns,	175	167,716	95	99	133,390	1,346
Troup,	10,539	19,379,216	98	10,601	21,334,730	2,012
Twiggs,	5,375	4,887,193	91	5,605	12,084,675	2,156
Union,	129	125,220	970	123	125,570	1,021
Upson,	4,817	4,854,055	1,007	4,171	8,187,010	1,962
Walker,	1,87	1,954,020	1,043			
Walton,	4,88	4,483,057	917	4,960	5,372,225	1,084
Ware,	1,53	1,423,05	925	1,586	3,523,785	2,221
Warren,	5,44	4,406,610	811	5,444	10,702,715	1,966
Washington,	7,33	6,377,877	870	7,694	13,157,300	1,710
Wayne,	61	407,760	635	641	1,090,359	1,716
Webster,	2,427	2,334,529	963	2,457	4,815,140	1,959
White,	38	336,059	877	446	671,700	1,596
Whitfield,	2,18	2,227,070	1,013			
Wilcox,	46	423,300	910	692	1,267,150	2,105
Wilkes,	8,20	6,856,255	835	8,533	10,341,775	1,212
Wilkinson,	4,27	3,300,388	772	4,584	8,447,987	1,451
Worth,	94	785,150	828	1,203	2,573,850	2,139
	486,170	\$144,075,247	91345	432,666	\$762,105,994	1767

Average value of slaves in 108 counties in 1864 \$1,761.43, same counties in 1863, \$908.30.

TABLE C.

Showing the number of Polls, Free Persons of Color, Children between the ages of six and eighteen years, by Parents and by Guardians; Number of hands employed between 12 and 15, between 15 and 35; between 35 and 65; Value of City or Town Property, Amount of Money and Solvent Debts, and value of Merchandise, as returned on the Tax Books in the Comptroller General's Office, for the year 1864.

COUNTIES.	Polls.	Professions.	Free Persons of Color.	Children between 6 and 18 by parents.	Children between 6 and 18 by guardian.	No. of hands between 12 and 15.	No. of hands between 15 and 35.	No. of hands between 35 and 65.	City or Town Property.	Money and Solvent Debts.	Merchandise.
Appling,	290	4	1	760	78	60	391	21	3,730	158,373	61,739
Baker,	134	10	2	382	21	500	2,470	244	34,050	861,129	7,340
Baldwin,	376	14	15	616	42	378	1,764	155	882,950	1,977,914	127,350
Banks,	219	9	1	647	38	169	512	47	14,741	256,541	4,740
Bartow,											
Berrien,	338	4	2	946	28	226	604	71	18,001	322,698	203,648
Bibb,	783	44	19	1,272	354	409	2,320	196	7,891,590	5,953,673	15,337,483
Brooks,	388	16		691	81	419	2,257	84	162,690	1,304,837	89,670
Bryan,	158	4		325	4	275	867	110	90	212,390	11,720
Bulloch,	363	9		1,202	43	293	1,145	80	5,000	649,825	17,666
Burke,											
Butts,	317	11	3	869	34	328	1,360	110	228,400	988,386	17,720
Calhoun,	151	10		496	18	253	1,511	132	48,735	583,603	14,476
Camden,	88	2	2	145	6	77	334	57	1,335	68,786	300
Campbell,											
Carroll,	759	21	4	2,011	125	594	1,229	156	92,370	473,534	121,537

TABLE C.—CONTINUED.

COUNTIES.	Polls.	Profession.	Free Persons of Color.	Children between 6 and 18 by Parents.	Children between 18 and 21 by guardian.	No of hands between 12 and 15.	No of hands between 15 and 55.	No. of hands between 55 and 65.	City or Town Property.	Money and Solvent Debts.	Merchandise.
Elbert,	505	15	7	1,015	46	655	2,581	224	145,993	1,480,525	244,105
Emanuel,	402	5	17	1,031	29	168	724	48	16,200	544,287	27,043
Fannin,	360	11	1	846	18	221	986	54	27,675	401,950	25,535
Fayette,											
Floyd,											
Forsyth,											
Franklin,	445	10	9	1,284	51	212	547	44	34,497	482,810	9,200
Fulton,	1,083	52	14	1,652	57	347	1,872	124	20,193,425	6,441,843	3,793,126
Gilmer,											
Glascock,	134		11	302	20	143	484	40	6,650	221,631	
Glynn,	107		5	185	10	70	453	119	10,000	297,625	
Greene,	472	27	10	854	83	857	3,828	325	544,750	1,836,447	20,000
Gordon,											1,230,730
Gwinnett,	535	5	12	1,981	76	260	890	75	115,750	919,888	60,700
Habersham,	424	8	7	1,089	33	91	378	98	61,165	278,069	2,360
Hall,	526		8	1,746	12	157	571	27	88,725	645,355	36,869
Hancock,	473	18	25	676	35	522	2,858	163	358,280	2,484,128	167,576
Haralson,	283	1		793	68	58	89	3	14,606	114,962	1,300
Harris,	582	1	3	1,321	75	673	3,620	227	48,120	1,162,461	59,900
Hart,	411	5	3	1,124	60	291	800	43	41,640	331,922	43,804
Heard,	264	11	2	1,010		224	1,168	70	72,350	740,818	3,400

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Henry,	524	19	1,392	28	545	1,779	82	117,930	1,244,416	222,171
Houston,	524	7	977	77	961	5,573	384	544,925	2,338,942	109,085
Irwin,	132		401	16	59	190	11	2,575	158,778	2,565
Jackson,	618	9	1,512	24	292	1,410	87	70,418	860,867	43,813
Jasper,	390	15	788	63	566	2,436	250	314,650	1,275,362	112,322
Jefferson,	361	21	780	83	565	2,910	256	155,025	1,119,676	31,300
Johnson,	138	3	527	13	88	415	25	23,033	245,218	180
Jones,	307	9	575	43	516	3,317	195	33,875	1,313,379	14,469
Laurens,	321	9	833	54	290	1,647	140	45,647	538,039	109,116
Lee,	199	16	594	72	380	2,412	171	87,725	815,249	294,300
Liberty,	258	8	478	14	349	1,500	143	57,640	617,536	32,775
Lincoln,	219	8	415	9	299	1,569	69	8,050	481,891	825
Lowndes,	320	12	702	29	326	1,669	130	205,745	835,197	148,119
Lumpkin,	281	4	680	17	67	187	15	44,083	160,581	1,200
Macon,	347	17	921	56	474	2,639	138	151,490	1,339,130	1,217,797
Madison,	310	3	696	41	224	771	64	12,550	738,331	41,019
Marion,	368	16	914	58	280	1,718	91	68,120	822,273	7,422
McIntosh,	84	7	236	2	51	202	42	20,662	126,318	11,500
Merriwether,	657	26	1,555	65	770	4,142	246	175,590	2,215,886	192,983
Miller,	126	9	328	14	118	552	30	26,855	371,604	
Milton,										
Mitchell,	279	10	671	38	302	1,548	86	24,860	619,111	103,276
Monroe,										
Montgomery,	263	4	740	29	103	464	34	4,250	227,839	
Morgan,	327	16	669	46	586	2,912	296	648,175	1,666,050	657,760

TABLE C—CONTINUED.

COUNTIES.	Polls.	Profes- sions.	Free born of Color.	Child on be- half of 6 and 18 by parents.	Children No. of hands between 5 and 18 not 18 by nursing.	No. of hands between 12 and 15	No. of hands between 13 and 53.	No. of hands between 53 and 63.	City or Town Pro- perty.	Money and Solvent Debt.	Merchandise.
Murray,	558	22	15	986	53	207	1,222	66	6,920,330	3,981,693	8,296,403
Muscogee,											
Newton,	583	25	8	1,554	16	454	1,769	61	696,550	1,928,785	359,451
Oglethorpe,	423	24	2	949	52	502	2,518	130	65,275	1,313,857	565,015
Paulding,											
Pickens,											
Pierce,											
Pike,	457	14		1,189	86	447	2,458	194	207,140	1,378,717	283,375
Polk,											
Pulaski,	445	25	12	956	35	552	2,680	205	237,040	694,697	407,726
Putnam,	332	23	4	556	58	566	2,876	192	319,040	2,053,679	114,535
Quitman	184	6	1	458	9	170	790	54	72,020	359,257	520,621
Rabun,	229	1		886	12	25	95	12	16,500	320,066	
Randolph	460	26		949	34	393	2,025	77	914,814	1,518,986	740,880
Richmond,	1,340	4	44	1,869	77	315	1,340	225	16,310,410	12,662,589	26,326,420
Schley,	210	6	3	668	35	281	1,087	85	30,565	581,124	19,741
Scriven,	401	13		810	48	549	2,414	247	9,200	798,578	3,000
Spaulding,	444	22	17	910	81	338	1,618	103	1,573,018	1,738,025	3,561,861
Stewart,											
Sumter,	640	31	1	1,313	87	665	4,020	215	1,156,500	1,041,677	1,779,133
Talbot,	515	20		1,026	17	671	3,333	162	401,400	1,590,023	782,749
Taliaferro,	231	12	24	455		344	1,401	91	74,600	3,784,472	72,459

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Tattnall,	253	6	3	360	57	109	515	33	4,250	433,784	81,933
Taylor,	301	16		798	36	227	1,158	56	108,770	1,817,867	2,016,264
Telfair,	199	3	2	511	43	105	553	19	3,000	276,683	1,500
Terrell,	438	25		820	27	416	2,012	101	278,210	1,076,454	790,277
Thomas,	539	30	11	1,205	74	447	2,225	117	780,555	2,723,812	4,507,329
Towns,	251	2		721	8	9	7	3	7,722	51,627	700
Troup,	765	33	13	1,398	80	814	4,220	307	1,265,775	3,251,241	4,144,704
Twiggs,	245	10	24	482	45	429	2,240	79	18,900	945,128	8,158
Union,	342			1,031	15				14,100	133,217	1,400
Upson,	463	11		583	32	425	2,300	131	153,075	1,554,796	154,292
Walker											
Walton,	434	15		1,325	30	337	1,789	140	165,876	1,469,285	541,841
Ware,	165	7		402		48	270	33	41,396	363,117	33,188
Warren,	305	12	6	753	47	317	2,051	185	118,965	1,136,739	65,097
Washington	601	19	34	1,270	69	521	2,845	141	196,175	1,455,721	270,486
Wayoc,	119	3	6	369	17	61	268	25	15,400	131,895	29,100
Webster,	261	12		532	12	255	1,151	45	53,655	428,286	53,115
White,	287	7	5	949		39	194	27	22,175	210,785	20,025
Whitfield,											
Wilcox,	146	1		441	65	87	293	22	7,100	118,527	17,396
Wilkes,	359	12	17	865	69	517	3,115	183	395,947	2,171,056	607,917
Wilkinson,	450	13	13	1,233	46	365	1,991	124	107,400	1,206,232	8,600
Worth,	201	6	1	516	25	9	548	30	6,510	284,940	9,895
	39,863	1,361	878	92,882	4,585	34,320	166,127	11,799	94,388,351	137,604,173	99,165,692

TABLE D.

Showing the Capital employed in Shipping and Tonnage, Stocks, Manufactures, &c.; Value of Household and Kitchen Furniture. Value of Property not enumerated, Total value of property returned in 1863 and 1864, and the increase of the returns of 1864 over the returns of 1863.

COUNTRIES.	Shipping and Tonnage.	Stocks and Manufactures.	Household and Kitchen Furniture.	Value of Property not enumerated.	Total value of Property in 1864.	Total value of Property in 1863.	Increase.
Appling,	800	1,400	6,525	1,793,642	4,105,236	2,191,831	1,913,405
Baker,		5,100	78,107	2,150,299	17,975,868	7,707,591	10,268,277
Baldwin,	2,375		166,505	2,019,552	16,218,825	8,991,525	7,227,300
Banks,			30,055	560,102	2,986,603	1,988,311	998,292
Bartow,						14,509,657	
Berrien,		3,000	36,700	1,192,559	3,895,716	1,588,068	2,309,658
Bibb,		1,356,911	860,550	2,478,067	53,709,055	28,324,660	25,384,395
Brooks,			149,060	3,132,427	20,396,968	9,491,325	10,905,643
Bryan,			21,150	1,038,732	5,479,416	2,905,480	2,573,936
Bulloch,			35,500	2,456,051	11,146,051	3,778,272	7,367,779
Burke,						20,707,524	
Butts,		408,382	175,001	1,266,420	10,084,522	6,012,785	4,071,737
Calhoun,		2,100	77,234	1,485,278	11,416,416	5,277,771	6,138,645
Camden,		6,700	700	349,168	2,812,890	2,225,185	586,755
Campbell,						5,729,307	
Carroll,		324,425	61,725	1,408,486	8,312,024	5,631,087	2,680,938
Catoosa,						2,917,493	
Charlton,						748,996	

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Chatham,	1,981,500	215,000	522,900	1,398,400	62,020,400	41,268,000	20,752,400
Chattahoochee,		1,250	86,559	1,026,304	8,879,296	4,976,501	3,902,795
Chattooga,						5,212,969	
Cherokee,						4,706,916	
Clark,	1,200	943,720	805,700	2,346,740	28,193,370	12,616,699	15,576,671
Clay,		25,400	64,700	987,609	8,103,144	4,165,158	3,937,986
Clayton,		1,900	29,043	864,066	5,363,373	3,229,317	2,134,056
Clinch,			300	1,164,756	6,177,290	2,751,890	3,425,400
Cobb,						13,745,758	
Coffee,		800	2,150	639,897	2,353,306	1,580,217	773,089
Columbia,		30,040	76,150	2,059,185	17,231,449	10,836,895	6,394,554
Colquitt,		10,000	7,350	686,386	1,544,189	530,429	1,013,760
Coweta,		90,750	425,550	3,296,470	23,906,328	14,701,307	14,605,021
Crawford,			45,100	1,788,287	11,147,726	6,695,900	4,452,026
Dade,						1,931,311	
Dawson,		26,633	1,150	286,908	1,967,493	1,023,277	944,216
Decatur,		55,400	127,126	3,172,634	20,932,322	11,990,599	8,951,723
DeKalb,		84,288	71,510	1,109,268	8,452,121	5,713,571	2,738,550
Dooley,		5,000	70,200	2,232,967	13,313,995	6,285,067	7,028,928
Dougherty,	500	26,000	138,539	2,559,910	36,727,308	15,930,966	20,796,342
Early,	4,500	35,000	195,583	2,160,943	18,099,295	8,322,824	9,756,470
Echols,			3,300	546,604	1,751,374	800,326	951,048
Effingham,	8,000	4,800	25,066	973,093	6,118,966	4,291,641	1,827,325
Elbert,		205,600	61,430	2,536,169	15,294,051	9,009,184	6,284,867
Emanuel,	1,125	250	4,750	2,610,233	8,757,759	3,185,413	5,572,346

TABLE D.—CONTINUED.

COUNTIES.	Shipping and Ten- nage.	Stocks and Manu- factures.	Household and Kitchen Furniture	Value of Property not enumerated.	Total value of Property in 1864.	Total value of Property in 1865.	Increase.
Fannin,			39,930	1,134,506	7,058,052	790,853	2,367,415
Fayette,						4,690,637	
Floyd,						14,095,998	
Forsyth,		22,500	23,770	844,520	5,033,654	2,644,204	3,114,964
Franklin,		1,824,580	1,167,380	2,663,385	53,591,724	22,626,778	30,964,946
Fulton,	73,000					1,181,081	
Gilmer,						1,456,212	2,239,820
Glasscock,		3,661	19,700	396,670	3,726,032	1,993,001	1,104,218
Glynn,		47,450	6,900	502,422	3,097,219	13,390,048	9,682,609
Greene,	1,000	1,449,440	185,175	2,851,546	23,072,657	6,335,516	2,550,656
Gordon,		741,000	34,400	1,231,073	8,817,584	2,364,306	985,423
Gwinnett,		9,500	14,205	688,212	3,349,729	3,461,478	2,395,893
Habersham,		48,625	58,300	926,841	5,767,371	13,993,570	14,480,478
Hall,			254,740	3,143,852	28,473,548	945,093	585,941
Hancock,		2,160	7,150	159,396	1,531,034	11,482,422	11,818,199
Haralson,		83,051	138,265	3,081,815	23,300,621	2,709,955	3,311,426
Harris,	1,000	25,750	83,002	1,156,315	6,021,361	4,974,393	6,979,676
Hart,		93,100	240,080	1,879,741	11,954,069	9,118,143	9,258,997
Heard,		27,698	193,550	2,798,716	18,477,140	19,236,786	15,094,406
Henry,							
Houston,		102,725	165,898	4,511,086	34,331,192		

Irwin,	8,500	1,128,260	2,401,409	1,303,746	1,097,663
Jackson,	30,750	1,315,488	10,174,457	5,834,143	4,340,314
Jasper,	5,752	2,634,975	18,694,710	11,428,420	7,266,190
Jefferson,	16,290	3,544,459	15,737,698	10,649,760	5,057,398
Johnson,	3,000	786,695	3,636,226	1,650,135	1,946,091
Jones,	514,100	2,204,968	18,306,983	8,746,575	9,542,403
Laurens,	800	1,969,707	12,231,155	5,337,047	6,894,108
Lec,	32,500	3,106,063	24,462,377	9,098,784	15,363,593
Liberty,	500	11,102	12,054,552	5,930,772	6,113,780
Lincoln,	3,775	69,450	7,954,320	5,377,835	2,476,585
Lowndes,	49,700	1,618,765	12,353,036	6,544,000	5,809,036
Lumpkin,	105	252,160	1,824,248	1,216,746	617,502
Macon,	3,800	2,010,406	17,896,564	9,046,851	8,849,713
Madison,	41,680	892,179	5,252,756	3,000,139	2,252,617
Marion,	129,700	1,753,198	12,730,627	6,002,320	6,728,309
McIntosh,	20,550	699,813	2,875,976	2,083,976	791,950
Meriwether,	329,390	4,577,775	34,733,411	13,449,492	21,284,919
Miller,	500	776,900	3,597,595	1,669,989	1,927,606
Milton,				2,037,913	
Mitchell,				4,142,779	6,766,384
Monroe,	30,550	1,461,259	10,909,163		
Montgomery,	32,630	1,608,979	4,564,146	1,932,069	2,632,077
Morgan,	205,950	2,050,483	18,528,365	10,259,772	8,268,593
Murray,				3,582,973	
Muscogee,	63,500	3,394,611	40,309,506	29,993,591	14,316,215

TABLE D.—CONTINUED.

COUNTIES.	Shipping and Tonnage.	Stocks and Manu- factures.	Household and Kitchen Furniture.	Value of Property not Enumerated.	Total value of Prop- erty in 1884.	Total value of Property in 1883.	Increase.
Newton,	2,700	406,738	176,422	2,206,796	17,749,764	12,934,851	4,814,913
Oglethorpe,		3,500	144,700	1,765,349	17,164,434	9,541,961	7,622,473
Paulding,						2,106,318	
Pickens,						1,100,263	
Pierce,						906,503	
Pike,		126,350	191,248	2,755,915	18,406,415	8,635,202	9,771,213
Polk,						5,502,183	
Pulaski,	9,410	1,400	45,200	2,006,601	17,656,819	8,868,602	8,988,217
Putnam,	10,000	641,150	216,570	2,786,568	21,968,764	12,106,235	9,862,529
Quitman,	4,000	10,600	81,420	1,034,162	7,744,744	3,446,168	4,298,576
Rabun,			1,900	328,098	1,154,687	772,592	382,095
Randolph,		50,800	295,787	2,417,097	21,147,055	9,460,697	11,686,358
Richmond,	720,250	6,610,510	930,500	2,291,470	85,057,446	53,859,150	32,198,296
Schley,	7,500	59,250	91,375	1,172,238	9,627,969	4,503,194	5,124,775
Seriven,		21,100	19,400	2,018,366	14,337,338	7,251,223	7,086,115
Spalding,		143,789	241,767	1,476,741	17,392,975	10,773,637	6,619,338
Stewart,							
Suiter,		225,363	452,970	4,119,245	35,408,718	15,183,300	20,225,410
Talbot,	1,000	54,180	159,550	2,936,613	28,715,938	14,953,860	13,762,077
Taliaferro,		19,500	56,000	1,171,442	7,379,832	4,333,807	3,046,031
Tattnall,			76,350	2,401,059	6,806,852	2,695,516	4,111,336

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Taylor,	48,000	55,100	1,471,775	12,831,360	5,361,242	7,470,118
Telfair,			1,216,077	5,692,702	1,742,883	3,949,819
Terrell,	121,000	200,000	2,108,364	17,322,437	6,458,755	10,863,682
Thomas,	47,000	255,300	4,091,661	42,157,120	17,666,492	24,490,628
Towns,		500	210,022	720,601	605,755	114,846
Troup,	537,200	472,500	5,516,199	40,894,674	21,324,930	19,569,744
Twiggs,	2,600	266,500	2,925,819	20,502,110	8,368,468	12,183,642
Union,			306,924	1,191,168	942,238	248,930
Upson,	1,156,457	126,170	1,566,994	15,893,018	9,497,838	6,395,180
Walker,					5,859,743	
Walton,	143,275	122,560	1,938,276	11,711,009	8,442,632	3,268,346
Ware,		9,800	1,268,331	6,289,384	2,429,450	3,859,934
Warren,	170,886	31,405	2,134,588	18,293,321	7,830,488	10,462,833
Washington,	8,500	69,775	2,656,213	21,832,623	11,588,077	10,244,546
Wayne,		13,600	755,106	2,500,497	792,519	1,708,978
Webster,	10,600	64,905	1,189,601	8,965,196	4,458,121	4,507,075
White,	16,935	8,000	453,203	2,181,481	1,222,261	959,220
Whitfield,					6,739,102	
Wickox,	40,450	190,900	757,228	2,905,177	1,203,687	1,701,490
Wilkes,			2,452,301	18,754,503	11,890,752	6,863,751
Wilkinson,	41,590	132,499	2,077,716	15,918,284	7,009,766	8,908,518
Worth,	2,100	61,835	1,315,744	6,055,283	2,117,937	3,937,446
2,927,315	23,320,485	14,417,689	194,642,549	1,612,592,806	840,041,127	772,551,679

TABLE E.

Showing number of Polls in 1863, Voters in 1863, and number of Children between the ages of 6 and 18 returned for participation in the Educational Fund of 1863; also, the amount paid to each county for Educational Fund of 1863, the amount paid Representatives, and proportion of each county in dollars, (fractions of cents not being counted) paid to Senators in the Legislature of 1863 and 1864, the total amount drawn by each county from the Treasury in 1863, and the net amount (in dollars) of tax paid into the Treasury by each county in 1863.

COUNTIES.	No. of Polls in 1863.	No of Voters in 1863.	No. of Children from 6 to 18 years.	Am't of Educational Fund in 1863.	Pay, &c., of Representatives in 1863-1864.	Quota of Senators total pay.	Total amount drawn by each county.	Net tax of each county for 1863.	General State Tax levied in 1864.
Appling,	309	142	864	\$851	\$575	\$184	\$1,610	\$ 3,467	\$38,002 10
Baker,	202	144	500	493	490	163	1,146	12,619	180,198 94
Baldwin,	806	446	762	751	300	105	1,156	15,154	160,763 44
Banks,	274	301	1,111	1,095	434	135	1,664	3,055	28,879 55
Bartow,	1,109	1,241	2,682	2,643	1,007	166	3,816	23,783	
Berrien,	309	174	998	983	570	216	1,769	2,519	37,054 53
Bibb,	899	757	1,221	1,203	907	120	2,230	49,796	537,634 90
Brooks,	384	240	1,919	905	651	222	1,778	15,300	262,811 20
Bryan,	141	135	441	434	498	162	1,094	4,642	53,965 89
Bulloch,	386	277	1,241	1,223	445	164	1,832	6,024	109,293 95
Barke,	623	297	995	980	838	164	1,982	34,157	
Butts,	363	312	966	952	358	133	1,473	9,811	98,806 47
Calhoun,	187	153	800	788	481	163	1,432	8,493	113,569 91
Camden.	116	82	201	198	614	216	1,028	3,546	27,910 95
Campanbell,	610	432	1,802	1,775	458	158	2,391	9,212	

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Carroll,	926	660	2,988	2,944	996	166	4,106	5,930	51,997-90
Catoosa,	376	176	1,500	1,478	585	185	2,248	1,348	
Charlton,	100	195	400	394	613	216	1,233	1,122	
Chatham,	813	1,870	3,638	3,584	962	162	4,708	63,909	624,186 75
Chattahoochee,	298	199	900	887	460	144	1,491	8,060	88,474 47
Chattooga,	539	178	1,364	1,344	540	166	2,050	8,384	
Cherokee,	901	555	2,019	1,989	973	158	3,120	7,385	
Clarke,	563	356	1,679	1,654	800	122	2,576	20,758	280,041 20
Clay,	277	281	700	690	480	160	1,330	6,727	79,813 36
Clayton,	342	285	827	815	302	98	1,215	5,168	63,625 50
Clinch,	262	152	789	777	538	206	1,521	4,424	52,992 84
Cobb,	1,076	657	3,297	3,326	906	98	4,332	22,338	
Coffee,	216	139	596	587	575	206	1,368	2,468	23,440 00
Columbia,	336	241	671	661	1,007	156	1,824	17,599	169,223 74
Colquitt,	125	87	333	328	500	222	1,050	801	14,563 99
Coweta,	743	531	1,943	1,914	969	158	3,041	24,268	290,500 68
Crawford,	359	176	691	681	397	94	1,172	10,941	109,386 88
Dade,	281	111	915	901	595	185	1,681	1,541	18,747 69
Dawson,	282	305	915	901	845	200	1,446	18,116	205,545 51
Decatur,	712	504	2,417	2,381	971	152	3,504	9,136	82,633 89
DeKalb,	573	440	1,329	1,309	449	143	1,901	10,210	130,866 69
Dooly,	497	286	1,461	1,439	400	132	1,971	26,424	366,697 48
Dougherty,	240	267	915	901	449	151	1,501	13,603	179,410 94
Early,	309	235	625	606	480	163	1,249	1,336	17,560 10
Echols,	483	78	435	426	625	216	1,267		

TABLE E.—CONTINUED.

COUNTIES.	No. of Polls in 1863.	No. of Voters in 1853.	No. of Children from 6 to 18 years.	Am't of Educational Fund in 1863.	Pay, &c., of Representatives in 1863—1864.	Quota of Senators' pay.	Total amount drawn by each county.	Net tax of each county for 1863.	General State Tax levied in 1864.
Effingham,	310	217	623	\$ 614	\$ 318	\$ 162	\$ 1,091	\$ 6,814	\$60,963 70
Elbert,	563	230	1,062	1,046	570	189	1,805	14,708	150,488 38
Emanuel,	422		964	950	415	80	1,445	5,039	85,230 13
Fannin,	456	379	1,660	1,635	570	163	2,368	1,263	
Fayette,	487	345	1,285	1,256	449	133	1,838	7,623	65,730 02
Floyd,	866	517	1,636	1,612	1,044	166	2,822	23,353	
Forsyth,	580	386	1,725	1,699	497	158	2,354	4,196	
Franklin,	541	266	1,520	1,497	536	209	2,242	4,685	47,696 97
Fulton,	1,223	1,148	3,513	3,451	879	98	4,438	38,024	546,895 34
Gilmer,	515	389	2,650	2,611	560	163	3,334	1,801	
Glascock,	190	125	356	351	370	161	882	2,343	31,772 89
Glynn,	96	98	196	193	604	216	1,013	3,123	30,979 25
Greene,	541	399	2,264	2,230	606	115	2,951	22,181	228,915 07
Gordon,	789	472	1,031	1,023	985	156	2,164	10,024	
Gwinnett,	864	378	1,056	1,070	904	143	2,117	10,183	81,522 69
Habersham,	487	234	1,192	1,174	635	209	2,018	3,802	33,586 68
Hall,	636	498	772	761	940	135	1,836	5,556	55,264 74
Hancock,	534	313	824	812	602	105	1,519	23,156	284,279 56
Haralson,	307	253	845	833	510	170	1,513	1,454	15,438 34
Harris,	645	484	1,364	1,344	921	157	2,422	18,719	232,634 21
Hart,	451	220	1,235	1,217	590	209	2,016	4,280	57,189 33

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Beard,	399	286	1,413	1,397	500	166	2,063	3,003	116,678	84
Henry,	643	393	1,651	1,626	845	143	2,614	15,040	184,154	96
Houston,	590	353	1,331	1,310	745	94	2,149	31,770	341,343	92
Irwin,	153	44	475	478	430	140	1,048	2,006	21,782	29
Jackson,	726	631	1,645	1,621	1,038	135	2,794	9,332	93,683	89
Jasper,	415	243	867	854	335	83	1,272	18,717	187,609	42
Jefferson,	469	235	789	777	341	161	1,279	17,413	156,517	67
Johnson,	192	170	578	569	373	80	1,022	2,610	36,703	56
Jones,	368	117	720	709	330	120	1,159	14,816	184,390	57
Laurens,	356	146	914	930	270	80	1,280	8,497	120,984	45
Lee,	226	156	537	523	432	151	1,112	14,858	243,807	83
Liberty,	268	184	794	789	524	175	1,408	9,722	118,635	84
Lincoln,	242	151	471	464	467	156	1,067	8,737	77,085	15
Lowndes,	357	202	1,423	1,399	484	216	1,712	10,678	122,582	11
Lumpkin,	321	370	1,614	1,594	572	200	2,366	1,865	16,531	38
Macon,	437	319	1,090	1,074	356	93	1,553	14,852	176,894	25
Madison,	341	194	1,120	1,113	520	189	1,822	4,695	49,803	04
Marion,	410	292	968	955	420	144	1,519	9,795	125,490	82
McIntosh,	120	83	227	224	535	175	934	3,369	128,298	34
Meriwether,	720	458	1,574	1,551	488	158	1,198	22,050	43,724	13
Miller,	150	141	300	296	503	152	951	2,652	35,327	45
Milton,	351	256	1,100	1,084	475	158	1,717	3,197	107,440	11
Mitchell,	282	198	642	632	327	152	1,111	6,691		
Monroe,	630	411	1,231	1,213	665	120	1,998	28,354		
Montgomery,	256	166	580	571	410	140	1,121	3,019	44,395	94

TABLE E—CONTINUED.

COUNTIES.	No. of Polls in 1893.	No. of Voters in 1893.	No. of Children from 6 to 18 years.	Am't of Educational Fund in 1893.	Pay, &c., of Representatives in 1893—1894	Quota of Senators' pay.	Total amount drawn by each county.	Net tax of each county for 1893.	General State Tax levied in 1894.
Morgan,	399	346	824	\$812	\$350	\$83	\$1,245	\$17,422	\$178,866 68
Murray,	493	314	1,911	1,882	562	156	2,600	5,799	
Musogee,	591	981	2,425	2,389	870	144	3,403	51,602	435,457 57
Newton,	837	411	2,105	2,074	788	122	2,984	21,302	177,804 89
Oglethorpe,	497	278	1,028	1,013	773	189	1,975	15,721	168,786 37
Paulding,	169	459	1,463	1,441	465	170	2,079	3,250	
Pickens,	416	481	1,763	1,737	502	163	2,402	1,668	
Pierce,	141	141	398	392	563	184	1,139	1,422	
Pike,	637	368	1,419	1,398	400	120	1,918	14,435	182,444 26
Polk,	380	207	1,089	1,081	496	170	1,747	9,020	
Pulaski,	488	330	1,516	1,493	396	132	2,021	14,577	165,795 44
Putnam,	379	324	711	700	320	83	1,103	19,978	218,393 74
Quitman,	495	82	465	458	475	159	1,092	5,570	76,712 04
Rabun,	286	331	848	835	638	195	1,668	1,124	10,814 13
Randolph,	544	451	1,120	1,103	458	160	1,721	15,514	207,256 65
Richmond,	1,922	948	2,754	2,713	780	161	3,654	88,938	847,822 23
Schley,	236	190	743	732	294	93	1,119	7,317	94,788 92
Scriven,	412	273	947	933	430	164	1,527	11,823	140,684 63
Spaulding,	522	427	1,310	1,290	400	133	1,823	16,767	171,322 28
Stewart,	547	433	1,002	987	952	159	2,098	20,171	
Sumter,	687	603	1,434	1,413	834	93	2,340	24,979	350,511 23
Talbot,	538	405	679	669	853	157	1,679	24,337	265,626 12
Tallapoosa,	229	200	467	460	350	115	925	7,116	78,158 13

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Tattnall,	296	235	563	532	500	175	1,527	4,214	64,775	22
Taylor,	382	313	993	978	398	91	1,450	7,828	126,490	50
Telfair,	207	177	500	493	120	140	753	2,662	55,030	27
Terrell,	352	247	656	646	437	160	1,243	10,573	171,108	35
Thomas,	591	367	1,237	1,219	1,029	222	2,470	29,110	418,527	66
Towns,	190	183	822	810	415	195	1,420	928	6,691	57
Troup,	805	466	1,322	1,302	857	166	2,325	35,278	404,819	91
Twiggs,	272	185	587	578	358	120	1,056	13,740	203,785	35
Union,	419	426	1,253	1,234	590	195	2,019	1,436	11,224	18
Upson,	553	195	1,319	1,299	389	157	1,845	15,167	155,761	46
Walker,	797	278	2,363	2,328	879	185	3,392	1,250		
Walton,	697	457	1,470	1,448	751	122	2,321	13,763	113,703	32
Ware,	181	159	491	484	575	206	1,265	3,889	62,060	60
Warren,	396	276	985	970	345	115	1,430	12,849	181,664	46
Washington,	648	363	1,246	1,228	674	105	2,007	18,925	218,746	48
Wayne,	116	158	303	299	605	184	1,088	1,496	23,374	10
Webster,	301	196	750	739	433	159	1,331	7,213	88,147	91
White,	326	271	935	921	600	200	1,721	1,931	21,715	57
Whitfield,	649	513	2,340	2,306	1,050	156	3,542	11,140	28,533	54
Wilcox,	170	137	155	148	420	132	700	1,855		
Wilkes,	400	224	973	959	472	156	1,587	19,608	184,978	77
Wilkinson,	517	298	1,360	1,340	256	120	1,716	11,357	154,232	79
Worth,	192	82	575	566	311	151	1,028	3,329	59,458	29
- Total,	66,168	42,797	152,170	8150,000	\$78,313	\$22,123	\$250,436	\$1,611,118	15,924,235	46

TABLE F.

Showing the average value of Land, Slaves, Horses, Mules, Oxen pr Yoke, Milch Cows, Stock Cattle, Hogs, Sheep and Goats, as returned to the Comptroller General's Office for 1864.

COUNTIES.	Land.	Slaves.	Horses.	Mules.	Oxen pr Yoke	Stock Cattle.	Hogs.	Sheep.	Goats.	Milch Cows.
Appling,	\$ 1.62	1333	600	600	400	60	3	20	3	60
Baker,	25.47	2024	300	750	500	50	25	20	6	75
Baldwin,	9.61	1710	600	600	400	45	20	22	9	150
Banks,	7.13	1014	600	500	200	100	10	10		100
Bartow,										
Berrien,	3.86	1341	750	675	350	42	8	15	4	175
Bibb,	7.78	1952	1000	1000	400	100	35	30	10	200
Brooks,	15.67	2384	1000	1000	400	50	20	50	5	50
Bryan,	6.06	1495	500	500	300	75	10	20	3	75
Bulloch,	4.29	2233	800	800	400	70	10	25	5	70
Burke,										
Butts,	11.73	1483	600	600	600	100	30	15	15	150
Calhoun,	18.23	1863	800	800	500	60	15	20	10	69
Camden,	2.06	1469	800	700	400	40	5	10	3	40
Campbell,										
Carroll,	10.62	1669	500	500	500	75	25	15	10	150
Catoosa,										
Charlton,										
Chatham,	29.32	1989	1000	800	500	200	100	50	50	400

TABLE F.—CONTINUED.

COUNTIES.	Land.	Slaves.	Horses.	Mules.	Oxen pr. Yoke.	Stock Cattle.	Hogs.	Sheep.	Goats.	Milk Cows.
Fayette,	\$ 14.74	1517	700	600	550	100	30	20	10	150
Floyd,										
Forsyth,	6.00	1639	750	800	700	30	6	10	5	150
Franklin,	41.04	2296	800	700	600	200	30	25	20	600
Fulton,										
Gilmer,	3.13	2424	500	500	800	30	15	20	15	30
Glasscock,	1.81	1711	316	682	230	50	10	25	9	50
Glynn,	10.12	1350	500	800	500	150	15	35	7	350
Greene,										
Gordon,										
Gwinnett,	6.75	1487	800	800	600	100	75	15	8	200
Habersham,	5.10	1370	600	500	500	100	15	10		150
Hall,	6.68	1453	500	500	500	60	10	10		125
Hancock,	16.50	1916	600	600	170	85	20	20	10	85
Haralson,	8.64	1301	300	300		60	20	12	7	175
Harris,	13.69	1878	500	500	450	70	25	30	10	175
Hart,	10.55	1775	800	700	500	75	20	20	6	200
Heard,	18.17	2056	1000	600	600	100	45	25	10	250
Henry,	18.25	2028	1000	1000	800	100	35	25		100
Houston,	19.62	1604	1000	300	800	90	30	25	15	200

Irwin,	1.67	1880	713	400	40	30	4	40
Jackson,	9.78	1445	550	500	100	11	8	150
Jasper,	13.61	1590	550	500	75	25	10	200
Jefferson,	10.04	1077	800	600	100	25	10	150
Johnson,	5.63	1691	612	350	57	34	5	50
Jones,	14.41	1634	600	400	100	20	10	150
Laurens,	6.06	1839	500	500	50	20	10	50
Lee,	32.65	2112	900	450	60	25	10	140
Liberty,	2.58	1541	1000	350	100	25	5	100
Lincoln,	8.02	1074	500	600	60	15	10	150
Lowndes,	7.02	1578	600	350	42	25	5	75
Lumpkin,	4.34	1671	500	600	30	8	5	165
Macon,	14.53	1531	700	300	50	20	8	125
Madison,	6.73	1252	500	500	100	17	5	250
Marion,	13.10	1999	500	500	50	20	10	125
McIntosh,	1.72	1291	500	600	75	25	5	100
Merriwether,	19.73	2195	800	700	60	25	15	300
Miller,	6.22	1680	600	200	40	20	10	75
Milton,								
Mitchell,	15.71	1973	500	300	40	22	5	50
Monroe,								
Montgomery,	1.85	1415	800	600	75	20	5	75
Morgan,	9.59	1508	600	600	75	20	10	150
Murray,								
Muscogee,	19.95	1593	400	400	100	50	10	250

TABLE F.—CONTINUED.

COUNTIES.	Land.	Slaves.	Horses.	Mules.	Oxen pr Yoke.	Stock Cattle.	Hogs.	Sheep.	Goats.	Milch Cows.
Newton,	\$ 12.87	1425	600	500	800	100	20	25	10	200
Oglethorpe,	7.81	1404	500	500	500	50	35	20	15	50
Paulding,										
Pickens,										
Pierce,										
Pike,	15.43	1391	700	700	500	70	40	27	7	150
Polk,										
Pulaski,	11.93	1805	500	500	400	50	8	15	5	50
Putnam,	12.50	1734	700	700	600	50	20	25	10	200
Quitman,	16.03	2086	800	800	550	60	20	20	20	100
Rabun,	2.28	1158	600	500	800	80	15	6		130
Randolph,	16.85	1984	700	700	700	75	30	30	12	200
Richmond,	11.57	1609	1000	1000	600	250	35	25	10	400
Schley,	15.00	1962	500	700	400	60	25	27	8	125
Scriven,	6.95	1606	700	700	200	50	7	15	10	50
Spaulding,	15.00	1511	600	600	400	45	40	13	10	125
Stewart.										
Sumter,	24.20	2228	800	800	500	75	35	40	12	150
Talbot,	15.71	2209	1000	800	600	60	25	25	15	175
Taliaferro,	12.52	1388	600	800	600	100	25	12	5	200
Tattnall,	2.11	2087	800	800	600	95	10	33	6	95

TABLE C.

Showing the number of persons in the State owning property as follows: \$1,000 and under; over 1,000 and under \$2,000 over \$2,000 and under \$3,000; over \$3,000 and under \$5,000; over \$5,000 and under \$10,000; over \$10,000 and under \$20,000; over \$20,000 and under \$30,000; over \$30,000 and under \$50,000; over \$50,000 and under \$100,000; over \$100,000 and under \$200,000; over \$200,000 and under \$300,000; over \$300,000 and under \$500,000; over \$500,000 in the year 1863.

COUNTIES.	\$1,000 and under.	Over \$1,000 and under 2,000	Over \$2,000 and under 3,000.	Over \$3,000 and under 5,000	Over \$5,000 and under 10,000	Over \$10,000 and under 20,000	Over \$20,000 and under 30,000.	Over \$30,000 and under 50,000	Over \$50,000 and under 100,000	Over \$100,000 and under 200,000	Over \$200,000 and under 300,000.	Over \$300,000 and under 500,000	Over \$500,000
Appling,	131	84	45	61	20	41	14	6	1	1			
Baker,	45	40	35	26	32	44	26	35	11	1	1		
Baldwin,	63	54	39	63	60	75	42	32	22	12	5	1	
Banks,	186	72	40	43	52	37	9	7	1				
Bartow,	323	175	6	136	186	145	66	65	39	8		4	
Berrien,	186	67	40	47	49	37	9	7	1				
Bibb,	243	167	110	178	262	273	120	87	82	29	6	2	2
Brooks,	118	75	70	55	96	96	47	42	26	15	1		
Bryan,	44	30	29	30	43	30	7	4	5	3	2		
Bullock,	143	112	78	64	104	59	26	14	5				
Burke,	164	94	66	85	118	150	63	76	69	27	8		
Butts,	120	114	46	76	76	89	35	30	13	1			
Calhoun,	74	41	35	35	62	41	17	24	19	8	1		
Camden,	36	26	15	18	36	20	8	13	5	2			
Campbell,	213	160	94	116	120	92	21	25	6	1			
Carroll,	415	258	140	156	127	95	25	8	5				
Catoosa,	123	91	58	53	57	51	12	10	5				

	69	32	18	19	24	19	233	129	2	115	83	44	12	6	6
Charlton,	139	155	156	210	343	233	233	129	2	115	83	44	12	6	
Chatham,	134	82	45	53	59	52	52	19		34	12	3		1	
Clatsop,	199	105	74	80	111	84	84	34		10	11	3			
Chattahoochee,	469	195	113	100	112	67	67	22		10	4				
Cherokee,	155	104	72	88	136	143	143	63		60	31	11	3		
Clarke,	92	43	39	52	53	45	45	28		17	13	3			
Clayton,	127	89	58	61	73	49	49	15		13	7				
Clinch,	111	62	38	27	64	32	32	21		7	6	1		1	
Cobb,	419	289	152	175	194	149	149	60		46	34	7	1	1	
Coffee,	76	60	33	45	36	41	41	2		7	1				
Columbia,	144	192	73	89	155	101	101	54		55	37	10	3		
Colquitt,	51	40	17	22	19	8	8	1							
Coweta,	236	178	106	152	178	206	206	82		66	40	13			
Crawford,	155	102	63	68	96	70	70	31		30	19	9			
Dade,	82	44	31	37	37	30	30	7		9	3	1			
Dawson,	159	57	36	24	20	18	18	7		11					
Decatur,	234	162	113	130	181	126	126	62		49	40	5	1		
DeKalb,	216	143	90	109	136	82	82	37		18	5	2			
Dooly,	217	125	71	82	109	80	80	32		25	16	5			
Dougherty,	85	54	50	66	79	79	79	23		28	45	37	8		
Early,	89	56	29	50	51	61	61	34		29	34	13	2		
Echols,	47	27	11	21	21	9	9	5		3	2				
Effingham,	92	88	50	75	78	69	69	28		21	7				
Elbert,	226	121	76	103	141	104	104	53		30	33	6	2		

TABLE G.—CONTINUED.

COUNTIES.	\$1,000 and under.	Over \$1,000 and under 2,000	Over \$2,000 and under 3,000	Over \$3,000 and under 5,000	Over \$5,000 and under 10,000	Over \$10,000 and under 20,000	Over \$20,000 and under 30,000	Over \$30,000 and under 40,000	Over \$40,000 and under 50,000	Over \$50,000 and under 100,000	Over \$100,000 and under 200,000	Over \$200,000 and under 300,000	Over \$300,000 and under 500,000	Over \$500,000
Emanuel,	174	119	64	78	79	58	17	9	4					
Fannin,	315	81	43	30	21	6		1	1					
Fayette,	176	139	83	94	55	67	21	23	9		1			
Floyd,	275	176	139	166	203	179	77	72	31	11	1			
Forsyth,	308	164	80	85	61	44	11	5	2					
Franklin,	298	437	76	87	80	46	15	2	3	1				
Fulton,	333	261	163	202	293	215	115	104	75	12	4	1		
Gilmer,	320	117	54	48	27	10	3	2	1					
Glascock,	66	46	28	41	32	26	8	6	1					
Glynn,	66	31	24	30	37	28	11	6	6	1				
Greene,	139	82	58	75	159	124	73	76	38	10	1	2		
Gordon,	254	194	102	122	128	81	44	25	15	1				
Gwinnett,	434	222	122	125	122	82	31	20	12	2	1			
Habersham,	292	96	67	61	47	21	11	5	5	1				
Hall,	321	161	98	93	111	44	13	11	1	1				
Hancock	150	77	59	85	136	93	71	69	43	21	3			
Haralson,	184	82	39	35	33	14		1						
Harris,	163	134	107	118	187	162	70	58	32	4				
Hart,	254	117	60	59	66	53	14	7	2					
Heard,	116	89	66	64	82	77	26	30	6	2				
Henry,	245	162	90	143	173	104	54	51	23	3				

Houston,	180	105	83	114	166	178	70	85	76	23	2	1	1
Irwin,	89	37	21	27	23	22	5	4	2				
Jackson,	329	221	115	127	139	109	36	14	9				
Jasper,	135	78	58	74	106	95	71	64	36	9	2	1	
Jefferson,	187	116	83	5	159	112	57	41	30	10	2		
Johnson,	118	60	30	41	30	20	7	4	4	1	2	1	
Jones,	111	56	45	62	97	86	43	34	37	8			
Laurens,	166	96	66	69	66	60	21	17	21	5			
Lee,	71	61	25	42	53	49	32	29	38	14	1		1
Liberty,	69	61	50	67	82	77	42	36	16	2			
Lincoln,	76	54	31	52	62	57	38	29	19	3			
Lowndes,	105	70	71	59	80	82	28	32	13	6			
Lumpkin,	185	66	34	25	23	10	3	2	5				
Macon,	127	94	76	98	109	114	53	29	27	9	1		
Madison,	176	97	45	74	69	40	9	15	4	1			
Marion,	198	84	49	76	90	75	39	31	16	2			
McIntosh,	57	36	20	28	32	34	15	10	4	1			
Merriwether,	215	165	105	130	184	170	94	68	28	14			
Miller,	36	25	27	22	34	24	10	7	5				
Milton,	197	102	57	45	45	22	10	7	3				
Mitchell,	91	77	39	48	74	46	22	15	14	2			
Monroe,	194	129	72	104	153	206	91	95	69	7	1		
Montgomery,	103	76	37	46	5	36	9	3	3				
Morgan,	97	62	42	75	99	80	44	50	47	14	1		
Murray,	204	136	59	57	75	39	15	18		4			

	1	2	3	4	5	6	7	8	9	0	Total.	Whole number of Tax Payers, 91,505.
Taylor,	135	99	50	57	90	61	16	21	14			
Telhair,	82	42	32	35	52	32	8	7	1			
Terrell,	120	81	63	71	94	80	29	33	22	3		
Thomas,	182	123	101	121	139	165	78	72	54	22	5	
Towns,	104	57	16	16	20	5	2	2				
Troup,	219	170	126	164	262	236	135	109	67	17	1	
Twiggs,	83	65	39	53	55	59	27	35	30	13	1	
Union,	214	169	37	34	21	12	3					
Upson,	260	132	76	84	146	106	46	35	24	4		
Walker,	305	192	119	131	129	97	32	17	8	1		
Walton,	269	157	108	135	178	151	49	35	12	1	1	
Ware,	72	41	34	22	35	19	8	8	7	4		
Warren,	139	84	62	100	122	106	57	35	19	3		
Washington,	273	172	109	136	190	130	50	52	25	12	1	
Wayne,	61	40	23	18	15	13	6	3	2			
Webster,	98	79	54	45	80	73	33	25	5	1		
White,	142	74	40	38	30	14	3	3	2			
Whitfield,	257	164	112	123	165	100	44	35	11	3		
Wincos,	102	52	17	25	31	14	4	5	3			
Wilkes,	132	72	51	97	113	105	59	65	42	10	1	
Winikinson,	217	125	75	95	132	77	38	28	23	1	1	
Worth.	110	60	45	46	40	30	6	5	6	1		
TOTAL.	22,311	13,681	8,712	10,438	13,215	10,648	4,780	4,047	2,628	829	131	36
												19

TABLE II.
Consolidated Schedule of the Beneficiaries of the Indigent Soldiers' Family Fund, 1864.—Appropriated \$6,000,000.

COUNTIES.	Widows of soldiers.	Disabled & discharged soldiers.	Women dependent upon disabled soldiers.	Orphans of disabled soldiers under 12 years of age.	Children dependent upon soldiers in service.	Men under 12 years of age of disabled soldiers discharged.	Other persons over 12 years of age dependent upon soldiers.	Total number of beneficiaries.	Amount appropriated to each county.
Appling,	26		204	6	563			804	\$ 40,704
Baker.	19	1	87	36	127	3		273	13,824
Baldwin,	42	2	181	3	401	3		632	31,996
Banks,	88	9	173	218	365	11	19	883	44,703
Barrow,	128	4	496	251	1100	7	20	2006	101,567
Berrien,	64	2	182	157	569		6	979	49,563
Bibb,	92	16	524	156	853	15	119	1780	90,115
Brooks,	15		103		252		46	416	21,064
Bryan,	7		91	17	225			340	17,213
Bulloch,	38	2	66	95	209	2	8	420	21,266
Burke,	25	3	239	8	479		5	759	38,425
Butts,	18		54		438			510	25,819
Calhoun,	25	4	52	78	103	3		270	13,669
Camden,	3		57		158		4	222	11,239
Campbell,	87	10	328	214	697	12	13	1361	68,903
Carroll,	59	3	533	17	1321	2		1915	96,950
Catoosa,								1023	51,791
Charlton,	19	2	90	49	235	5	12	412	20,858
Chatham,	124	9	1195	237	1471	2	20	3058	154,817

	26		128	49	260		2		465	
Chattahoochee,									23,544	
Chattooga,	166		660	378	1394				54,272	1072
Cherokee,		8	257	159	495	20	70		131,528	2598
Clarke,	58	2	118	55	307		3		54,018	1067
Clay,	28	4	160	114	375	2	28		25,974	513
Clayton,	41		253	13	728	5			36,653	724
Clinch,	36	2	525	158	1060	15	145		52,500	1037
Cobb,	65	8	71	319	13	17			100,038	1976
Coffee,	29	102	109	50	288				27,595	551
Columbia,	45	1	57	72	158				22,427	443
Colquitt,	21		391	76	983	17	45		14,785	292
Coweta,	97	10	133		321		34		81,762	1615
Crawford,	32								30,176	596
Dade,									34,730	686
Dawson,	53	2	233		518	85	37		46,985	928
Decatur,	65	6	278	150	634		8		57,714	1140
DeKalb,	111	9	482	250	895		13		89,103	1760
Dooly,	65	2	221	145	389	6	21		42,934	848
Dougherty,	20	3	77	33	137		14		14,378	284
Early,	49	1	112	99	256		7		26,528	524
Echols,	19	1	95	60	203		1		19,189	379
Effingham,	9	1	74	22	199		20		16,457	325
Elbert,	57	2	243	133	610	3	50		55,588	1098
Emmanuel,	48	7	167	96	463	15	10		40,805	806
Fannin,	37	30	300	75	480	74	90		54,980	1086

TABLE H.—CONTINUED.

COUNTIES.	Widows of soldiers.	Disabled & discharged soldiers or deceased soldiers.	Women dependents upon disabled soldiers or deceased soldiers.	Orphans of deceased soldiers received under 12 years of age.	Children dependent upon soldiers or discharged soldiers.	Children under 16 years of age of disabled soldiers discharged.	Other persons over 2 years of age dependent upon soldiers.	Total number of beneficiaries.	Amount apportioned to each county.
Fayette,	71	8	297	145	611	2	27	1161	58,777
Floyd,	115	4	447	278	946	5	3	1798	91,027
Forsyth,	101	5	478	236	1103	1	43	1970	99,735
Franklin,	114	5	284	324	575	10	11	1326	67,131
Fulton,	69	7	503	131	979	14	30	1733	87,736
Gilmer,	100	22	459	70	1349	32	74	2106	106,620
Glasscock,	24	4	88	62	151	6	2	337	17,061
Glynn,	4	2	46	10	81			143	7,243
Greene,	15	4	186	40	347	8	4	604	30,573
Gordon,	81	8	405	12	1053		2	1566	79,251
Gwinnett,	146	8	686	44	1198	8	32	2390	120,998
Habersham,	75	11	335	35	653	38		1251	63,333
Hall,	138	10	504	273	954	20	38	1937	98,064
Hancock,	19	2	161	16	354		4	557	28,198
Haralson,	65	5	147	34	263	13	160	687	34,784
Harris,	37	5	195	121	425		15	798	40,004
Hart,	78	7	240	168	579		21	1093	56,335
Heard,	61	3	230	170	515		4	983	49,766
Henry,	99	6	216		172	1		494	25,009
Houston,	29	13	249	63	531	6	28	919	46,526

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Irwin,	48	79	97	200	3	10	432	21,874
Jackson,	147	288	327	574		52	1388	70,270
Jasper,	24	144	53	308	4		535	27,089
Jefferson,	35	184	69	379			667	33,768
Johnson,	37	74	73	199		3	387	19,592
Joies,	43	98	67	220			428	21,668
Laurens,	47	233	142	607	22	22	1077	54,525
Lee,	24	77	61	157	2	27	354	17,925
Liberty,	21	119	49	273	10	10	484	24,503
Lincoln,	14	43		175			233	11,796
Lowndes,	50	123	3	417			594	30,072
Lumpkin,	69	310	132	641	1	17	1171	59,254
Macon,	34	116	91	221			464	23,490
Madison,	65	225	167	512		1	970	49,108
Marion,	41	199	38	565		33	877	44,399
McIntosh,	15	57	41	127	6	1	246	12,468
Meriwether,	70	375	18	599		173	1235	62,524
Miller,	24	106	60	195	4		353	19,390
Milton,	75	250	111	572	4		1014	51,335
Mitchell,	43	151	120	325			640	32,401
Monroe,	36	179	75	300	11		610	30,853
Montgomery,	23	80	73	197		9	390	19,744
Morgan,	21	91	52	15		6	323	16,352
Murray,		492		330			1235	62,575
Muscoogo,	61	407	117	660	11	59	1321	65,573

TABLE H.—CONTINUED.

COUNTIES.	Widows of soldiers.	Disabled & discharged soldiers.	Women dependent on disabled or discharged soldiers.	Orphaned & dependent upon soldiers under 12 years of age.	Children dependent upon soldiers in service.	Children under 12 years of age of disabled soldiers discharged.	Other persons dependent upon soldiers.	Total number of beneficiaries.	Amount apportioned to each county.
Newton,	100	8	322	266	628	30	5	1359	68,801
Oglethorpe,	21	2	49		183		106	361	18,276
Paulding,	96	9	449	215	996	11	99	1875	94,925
Pickens,	77	9	273		822		45	1226	62,068
Pierce,	24	4	130	24	2	9	383	576	29,161
Pike,	66	6	278	153	548			1051	53,208
Polk,	31	3	190	86	369	8	1	688	34,831
Pulaski,	51	2	247	132	486			918	46,475
Putnam,	19	4	82	34	132	2		273	13,821
Quitman,	29	2	70	67	139	10	1	318	16,099
Rabun,	3	3	103	104	255	21	16	620	26,327
Landolph,	6	7	190	172	441	4		896	45,361
Richmond,	12	13	462		826			1427	72,244
Schley,	2	2	107	54	230			416	21,060
Scriven,	3		203		371		9	620	31,388
Spalding,	5		239	143	394		28	859	43,488
Stewart,	6	12	201	142	394	24	28	863	43,691
Sumter,	5	5	353	114	743	5	16	1286	65,106
Talbot,	3	7	156	75	346		13	628	31,793
Taliaferro,	1	2	49	39	93		14	212	10,732
Tattnall,	46	5	126	97	363	6		699	33,850

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Taylor,	110	21	190	482	230	37	1070	54,170
Telfair,	23	3	66	150		1	308	15,491
Terrell,	27		132	270		4	490	24,807
Thomas,	68	17	244	670	14	6	1206	61,056
Towns,	55	2	267	817	2	3	1259	63,739
Troup,	39	2	143	347	6		652	33,008
Twiggs,	30	6	128	200	8	3	451	22,832
Union,	50	5	281	690	5	55	1219	61,714
Upson,	56		223	381		18	793	40,147
Walker,							1421	71,940
Walton,	123	15	290	784	50	8	1502	76,041
Ware,	31	2	113	244			486	24,604
Warren,	40	44	196	298	14	10	718	36,350
Washington,	69		220	626	33		966	48,905
Wayne,	19	2	146	342		15	592	29,971
Webster,	31	1	72	149	3	8	337	17,061
White,	49	7	266	595		4	1031	52,196
Whitfield,	63	9	466	1049			1694	85,762
Wilcox,	46	2	69	305			422	21,364
Wilkes,	17	3	94	215		7	372	18,833
Wilkinson,	63		276	596		1	1102	56,790
Worth,	40	10	160	288	25	6	601	30,426
Total.	6.64	704	28,582	12,766	1,084	2,740	117,559	\$ 5,968,359

TABLE I.

Showing the number of Sheep; number of Sheep killed by Dogs within the last 12 months, and the number of Dogs in each county.

COUNTIES.	No. of Sheep.	Sheep killed by Dogs	No. of Dogs.
Appling,	7,409	805	446
Baker,	1,646	88	476
Baldwin,	3,295	138	797
Banks,	2,399	110	465
Bartow,			
Berrien,	6,756	490	472
Bibb,	1,294	50	1,084
Brooks,	4,626	497	676
Bryan,	3,322	48	146
Bulloch,	12,439	453	644
Burke,			
Butts,	2,431	90	751
Calhoun,	2,217	380	567
Camden,	721	283	160
Campbell,			
Carroll,	5,401	340	1,197
Catoosa,			
Charlton,			
Chatham	635	60	483
Chattahoochee	598	18	547
Chattooga,			
Cherokee,			
Clarke,	2,696	435	1,238
Clay,	1,948	78	417
Clayton,	1,980	105	488
Clinch,	1,607	342	424
Cobb,			
Coffee,	9,604	99	363
Columbia,	6,759	279	1,171
Colquitt,	2,096	677	164
Coweta,	6,802	185	1,379
Crawford,	3,353	101	828
Dade,			
Dawson,	1,824	646	496
Decatur,	8,494	995	1,354
DeKalb,	2,631	145	805
Dooly,	10,152	501	959
Dougherty	2,376	37	601
Early,	7,112	743	759
Echols,	705	34	226
Effingham,	3,087	582	664
Elbert,	6,135	329	1,420

COUNTIES.	No. of Sheep.	Sheep killed by dogs.	No. of Dogs.
Emanuel,	19,655	2,270	731
Fannin,			
Fayette,	2,929	136	637
Floyd,			
Forsyth,			
Franklin,	3,580	175	896
Fulton,	1,043	115	891
Gilmer,			
Glasscock,	1,489	25	327
Glynn,	732	57	284
Greene,	6,329	210	1,435
Gordon,			
Gwinnett,	5,375	224	1,172
Habersham,	3,140	1,311	534
Hall,	4,598	281	934
Hancock,	6,899	407	1,265
Haralson,	1,220	95	291
Harris,	3,588	168	1,513
Hart,	2,761	95	721
Heard,	2,436	123	782
Henry,	4,998	117	1,126
Houston,	4,673	107	1,244
Irwin,	6,396	69	280
Jackson,	5,841	480	1,225
Jasper,	4,395	312	1,379
Jefferson,	8,614	716	1,092
Johnson,	2,358	8	317
Jones,	5,487	233	940
Laurens,	9,969	256	688
Lee,	3,172	218	625
Liberty,	4,054	383	351
Lincoln,	4,016	245	754
Lowndes,	3,966	455	593
Lumpkin,	1,572	63	367
Macon,	3,058	164	896
Madison,	3,116	80	522
Marion,	1,652	125	904
McIntosh,	860	58	243
Meriwether,	6,427	269	1,723
Miller,	3,810	327	190
Milton,			
Mitchell,	2,551	530	586
Monroe,			
Montgomery,			374
Morgan,	4,161	126	639
Murray,			
Muscogee,	762	59	858

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COUNTIES.	No. of Sheep.	Sheep killed by dogs	No. of Dogs.
Newton,	4,283	238	1 292
Oglethorpe,	6,762	324	1,321
Paulding,			
Pickens,			
Pierce,			
Pike,	4,042	333	1,015
Polk,			
Pulaski,	6,714	794	811
Putnam,	5,325	130	1,156
Quitman,	792	13	493
Rabun,	2,259	58	332
Randolph,	1,711	37	855
Richmond,	1,391	139	1,005
Sehley,	1,274	28	538
Scriven,	5,346	534	788
Spaulding,	2,905	106	856
Stewart,			
Sumter,	2,060	82	1,094
Talbot,	3,022	50	1,473
Taliaferro,	2,974	264	594
Tattnall,	11,771	733	550
Taylor,	1,346	76	610
Telfair,	9,883	1,452	306
Terrell,	1,847	160	731
Thomas,	5,197	1,285	1,063
Towns,	1,445	302	322
Troup,	5,960	207	1,860
Twiggs,	2,580	65	675
Union,	2,477	137	393
Upson,	3,636	188	950
Walker,			
Walton,	4,548	78	1,130
Ware,	816	73	212
Warren,	5,007	252	1,062
Washington,	7,072		1,564
Wayne,	904	123	214
Webster,	827	66	602
White,	1,779	188	410
Whitfield,			
Wilcox,	6,664	88	274
Wilkes,	8,616	434	1,265
Wilkinson,	2,710	158	1,125
Worth,	4,895	634	436
	447,965	31,046	81,423

TABLE J.

A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1864.

NAMES OF BANKS.	LIABILITIES.					
	Capital Stock paid in.	Notes of Banks in circulation.	Deposits.	Due to Banks and others.	Dividends unclaimed.	Reserved Fund.
Macon Savings Bank.	\$ 30,000		\$ 182,971			
Central Railroad & Bk'g Co.	4,606,894	\$ 574,800	298,727	\$12,208	\$132,339	\$1,160,496
Barnes' and Mechanics' Bank, Savannah.	950,000	409,398	13,650		2,672	43,780
Bank of Commerce, Savannah.	500,000	886,218	51,959	22,362		145,503
Marble Bank, Savannah.	1,000,000	721,638	2,667		366	206,811
Bank of Savannah, Savannah.	500,000	563,946	17,492	50	20,524	216,718
Bank of the State of Georgia, Savannah.	1,500,000	2,040,081	183,581	13,865	165,000	384,076
Timber Cutters' Bank, Savannah.	50,000	142,562	35,138			8,434
Merchants' and Planters' Bank, Savannah.	332,832	1,101,554	438,412	1,333		64,775
Mechanics' Savings & Loan Ass'n.	10,000		876,798			16,761
Planters' Bank of State of Ga.	535,000	1,433,998	53,668	3,260	5,961	204,563
Mechanics' Bank, Augusta.	500,000	1,300,000	6,097	91,337	42,304	371,771
Georgia Railroad & Bk'g Co., Augusta.	4,156,000	999,172	153,472	19,677	55,897	2,247,381
Augusta Insurance & Banking Co.	375,000	554,845	53,126			183,705
City Bank of Augusta, Augusta.	400,000	667,578	82,302	58,645	31,260	85,083
Union Bank of Augusta, Augusta.	300,000	734,536	232,129	2,753	1,062	231,013
Bank of Augusta, Augusta.	600,000	739,693	9,199			77,093
Georgia Savings Bank, Macon.	65,000	194,468	461		1,110	7,195
Mechanics' Bank, Macon.	100,000	153,457	65,775			167
Mechanics' & Savings Bank, Atlanta.	120,000	311,300	4,221	48		28,493
Bank of Fulton, Atlanta.	100,000	187,197	19,507		1,675	58,267
Bank of Athens, Athens.	500,000	535,450	57,060	3,27	9,815	222,175
Bank of Columbus, Columbus.	150,000	79,413	6,000			
Bank of Whitfield.						
TOTAL.	\$17,131,382	\$15,135,686	\$2,833,928	231,430	\$429,379	\$6,064,176
						\$2,990,779
						\$44,816,979

TABLE J.—CONTINUED.

A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1864.

NAMES OF BANKS.	ASSETS.						
	Notes Dis- counted.	Bills of Ex- change.	Sterling Ex- change.	Confederate States Bonds.	Georgia State Bonds.	Georgia Treasury Notes.	Confederate Treasury Notes.
Macon Savings Bank.	\$ 5,500	\$	\$	\$ 176,500	\$ 400,000	\$ 459,794	\$ 14,011
Central Rail Road & B'k'g Co., Savannah,	99,833			378,500	100,000		322,931
Farmer & Mechanics Bank, Savannah,	317,407	6,646		219,120			25,556
Bank of Commerce, Savannah,	113,013	59,698		238,200			501,577
Marine Bank, Savannah,	412,805	297,599		281,400	360,500	253,029	
Bank of Savannah, Savannah,	295,721	21,786		447,630			337,823
Bank of the State of Georgia, Savannah,	352,995	26,771	5,757	51,100	5,000	30,000	240,926
Timber Cutters Bank, Savannah,	71,183		6,506	1,441,000		139,020	61,654
Mechanics' & Planters Bank, Savannah,	693,183	24,827		509,000			
Mechanics Savings & Loan Ass'n, Savannah,	139,259						
Planters Bank of the State of Ga.	1,982						891,560
Mechanics Bank, Augusta,	7,000						2,446,821
Georgia Rail Road & B'k'g Co., Augusta,	184,761			622,000	156,000	247,830	217,259
Augusta Insurance & B'k'g Co.,	74,345			311,500	112,500	99,594	354,700
City Bank of Augusta, Augusta,	109,024			179,500		50,000	381,376
Union Bank of Augusta, Augusta,	123,797	29,199				155,630	683,514
Bank of Augusta, Augusta,	287,034						401,905
Georgia Savings Bank, Macon,	61,974			164,400			34,731
Manufacturers' Bank, Macon,	275,164			1,800			48,729
Mechanics' & Savings Bank, Atlanta,	5,000			19,400		1,725	66,942
Bank of Fulton, Atlanta,	38,573				25,500	80,865	116,035
Bank of Athens, Athens,	50,019			61,177		6,455	396,481
Bank of Columbus, Columbus,	156,702			604,000	134,000		8,774
Bank of Whitfield,	118,163						
TOTAL,	\$3,994,467	\$466,920	\$12,353	\$6,207,227	\$1,287,500	\$1,524,042	\$7,613,305

TABLE J.—CONTINUED.

A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1864.

NAMES OF BANKS.	ASSETS—CONTINUED.						Total.
	Bills of other States.	Bills of other States, other Banks.	Bonds & Stocks of States and corporations.	Miscellaneous.	Real Estate, &c.	Specie banks, &c. the property of the Banks.	
Mass Savings Bank.	\$ 61	\$			\$ 2,500	\$	\$ 218,605
Central Rail Road & Ry'g Co., Savannah.					33,060	145,126	9,297,448
Farmers & Mechanics Bank, Savannah.						36,834	719,501
Bank of Commerce, Savannah.					20,201	20,473	1,605,543
Mechanics Bank, Savannah.					14,983	88,833	2,021,082
Bank of Savannah, Savannah.						137,903	1,320,156
Bank of the State of Georgia, Savannah.					78,693	384,401	4,242,060
Timber Cutters Bank, Savannah.					14,711	850	213,375
Mechanics & Planners Bank, Savannah.					28,508	65,011	2,428,907
Mechanics' Savings & Loan Ass'n, Savannah.					25,611		903,470
Planters Bank of the State of Ga.					97,643		2,276,853
Mechanics Bank, Augusta.					54,910	107,446	2,511,404
Georgia Rail Road & Ry'g Co., Augusta.					171,503	39,289	7,994,013
Augusta Insurance & Ry'g Co.					20,832	248	1,166,676
City Bank, Augusta.					27,600	90,42	1,132,976
Union Bank, Augusta.					10,000	9,888	1,438,402
Bank of Augusta, Augusta.					31,600	64,128	1,808,902
Georgia Savings Bank, Macon.					29,000	273,657	337,389
Mechanics & Savings Bank, Atlanta.						165,942	1,659,942
Bank of Fulton, Atlanta.					19,000	11,275	464,504
Bank of Athens, Athens.					3,203	49,68	331,045
Bank of Columbus, Columbus.					50,919	29,635	1,627,825
Bank of Whitfield.						214,244	214,244
TOTAL.	938,372	\$73,117	\$7,962,537	\$12,318,198	\$707,778	\$1,294,529	\$44,716,979

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